LOCAL SELF-GOVERNMENT DEPARTMENT.

LOCAL SELF-GOVERNMENT.

RESOLUTION

REVIEWING

The reports on the working of the Municipalities in Bihar and Orissa during the year 1927-28.

PATNA:
SUPERINTENDENT, GOVERNMENT PRINTING, BIHAR AND ORISSA.
1928.

[*Price—Rs.* 2.]

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No. 11026-L. S.-G.

GOVERNMENT OF BIHAR AND ORISSA.

LOCAL SELF-GOVERNMENT DEPARTMENT.

(MINISTRY OF LOCAL SELF-GOVERNMENT.)

FROM
G. E. OWEN, ESQ., I.C.S.,
SECRETARY TO GOVERNMENT,

To
THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF EDUCATION.

Patna, the 23*rd November* 1928.

SIR,

I AM directed by the Government of Bihar and Orissa in the Ministry of Local Self-Government to submit the accompanying Resolution on the working of municipalities in Bihar and Orissa during the year 1927-28 together with the prescribed statements.

I have the honour to be,
SIR,
Your most obedient servant,
G. E. OWEN,
Secretary to Government.

No. 10788-L. S.-G.

GOVERNMENT OF BIHAR AND ORISSA.

(MINISTRY OF LOCAL SELF-GOVERNMENT.)

RESOLUTION.

Dated the 19th November 1928.

READ—

Reports from the Commissioners of Divisions on the working of Municipalities during the year 1927-28.

PART I.

1. The number of municipalities, including the Patna Administration Committee and the Notified Area Committees, remained 61 as before. Elections had taken place in the previous year of all municipal boards except one of which the election had been postponed by civil court injunction. There were 52 elected chairmen. The number of meetings increased from 1,114 to 1,260 of which 48 failed for lack of a quorum and 130 were adjourned. But meetings were too many rather than too few. For instance there were over 40 meetings in the year in each of three municipalities. The average attendance of non-official members was generally above 50 per cent. but the attendance of official members continued to be exceedingly poor. Government understand that the two main reasons given by the nominated officials for their omission to attend meetings are that the meetings are unduly protracted and that these officials have little or no influence on the voting. But Government cannot accept these reasons as a justification for neglect of a duty the importance of which has been impressed on them on several occasions.

PART II.

FINANCE.

2. *Income.*—The year opened with balances aggregating 7,66 as compared with 6,69 of the previous year. (Figures are given throughout in thousands of rupees.) The main fluctuations were that receipts from rates and taxes increased from 25,75 to 26,51 ; from hackney carriages from 26 to 29 ; from realisations under special Acts from 86 to 95 ; from fines under the Municipal Act from 33 to 40 ; and from pounds from 43 to 45. Receipts from sales and leases of municipal lands fell from 25 to 22. There was a decrease in the amount of Government grants both for education, which fell from 2,35 to 1,29 and for medical which fell from 25 to 19. Grants for other purposes rose from 47 to 56. District boards grants for medical fell from 82 to 63 ; and the total grants and contributions fell from 4,91 to 3,38. The decrease in grants from district boards is the result of the difficulties into which district board finances fell during the year, a subject which is dealt with in the resolution on district boards.

3. The aggregate income of the year of all municipalities, excluding opening balances, fell from 36,35 to 35,69, and total receipts, including opening balances and loans and advances, showed a small decrease from 47,55 to 47,39. The amount of loans taken rose from 47 to 50; but continued to be an insignificant feature of municipal finance. Only 18 municipalities had loans outstanding, and the aggregate of those loans at the end of the year amounted only to 4,35. No municipality had as much as a lakh of loan outstanding at

the end of the year; only two had a sum of more than 70 outstanding and only four more had sums of more than 30 outstanding. The incidence of taxation rose from Rs. 2-0-9 to Rs. 2-1-8, owing to the decrease in the total income, and the incidence of income fell from Rs. 2-14-2 to Rs. 2-13-4. Comments on the more important features of income are given in the succeeding paragraphs.

4. *Taxation.*—The total income from taxes increased from 25,75 to 26,51. The main tax, namely the tax on holdings, increased from 10,19 to 10,78; taxes on animals and vehicles increased from 2,14 to 2,31; water rate rose from 2,90 to 3,03 (it is imposed in only eight municipalities which have pipe water supplies); the latrine rate from 6,63 to 6,83; taxes on hackney carriages from 26 to 29 and on motor vehicles from 2 to 9. Other fluctuations were insignificant. To come to more detail, the only large increases in the holding tax were from 1,64 to 1,77 in Patna City; from 58 to 68 in Gaya; from 23 to 30 in Arrah and in Motihari from 13 to 18. There were increases of two to four thousand rupees in about nine other towns. The statistics of the taxes on motor vehicles are unreliable. For instance no figures are given at all for the Patna Division. But there can be no doubt that some of the larger municipalities are losing an appreciable revenue by omission both to tax private motor cars and to impose registration fees on motor vehicles which ply for hire. Inspecting officers have for instance commented for some years on this easily avoidable loss to the revenues of the provincial capital. There can be no reason for the omission to impose or having imposed to collect this tax except a reluctance to annoy the wealthier rate-payers. The only large increase in the latrine-tax was from 94 to 1,00 in Patna City, but about a dozen other towns showed increases of a thousand rupees or thereabouts. Audit notes show that in most towns the amount covered by the latrine rate falls below the expenditure debitable thereto, although sinking funds are very seldom maintained to cover depreciations or improvements. Though the maximum rate imposable is 7½ per cent. on the annual value of holdings, a rate of over 6 per cent. is only imposed in ten towns, while it is under 5 per cent. in 19. In many small municipalities it is not imposed at all, as no municipal arrangements are made for cleansing private privies.

5. Revisional assessments of the holding tax took place in a dozen municipalities. These resulted in comparatively large increases of revenue in Patna City and in Arrah. But it is difficult to be sure of the accuracy of the figures, as it is not clear whether the decisions of appeal committees have been given. These committees frequently, it is found, effect considerable reductions. In one instance this year they reduced an increase from 20 to 11 and in another from 3 to 1. In two towns revision of the taxes actually resulted in a slight decrease of revenue. Government have frequently commented on the necessity for regular and systematic revision of assessments. In one case Government's orders, under special powers vested in them under the Municipal Act, were necessary before a revision was effected and in another case there has been no revision of taxes for ten years, though owing to lack of funds the construction of a municipal market had to be stopped half complete a few years ago. The difficulty of carrying out these revisions in a businesslike way is, however, a very real one. There are difficulties in obtaining a committee of municipal commissioners to do this work with enthusiasm; and there is no outside agency available except the loan of an officer from Government. Government on the other hand have no officers available with expert knowledge of the subject; nor frequently with knowledge of local conditions. Government attempted this year to arrange for the services of one or more Sub-Deputy Collectors for continuous employment on this special work; but it was found impossible for municipalities to utilise their services continuously, and the proposal had to be abandoned.

6. The state of tax collections continued to be unsatisfactory. The aggregate arrear demand at the beginning of the year rose from 4,29 in the preceding year to 5,20 in the year under review, and outstanding balances at the end of the year increased from 5,17 to 6,04. The statement below is significant.

—	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of remission on current demand.	Percentage of outstanding balance of taxes on current demand at the end of the year.
1	2	3	4	5
Patna Division	17	91	4	21
Patna City	23	89	4	29
Bihar	28	89	1	47
Tikari	40	79	...	60
Arrah	19	72	13	33
Bhabhua	16	101	1	16
Tirhut Division	18	94	3	20
Revelganj	50	98	...	50
Motihari	65	100	...	65
Muzaffarpur	27	96	4	27
Darbhanga	16	80	6	30
Bhagalpur Division ...	22	93	2	26
Bhagalpur	11	89	2	19
Monghyr	80	90	6	80
Purnea	10	87	1	23
Deoghar	25	73	4	29
Madhupur	28	108	3	15
Orissa Division	14	91	2	19
Cuttack	12	87	2	22
Balasore	18	85	...	32
Puri	17	97	2	17
Chota Nagpur Division	24	93	6	22
Hazaribagh	25	91	4	23
Giridih	24	93	5	28
Ranchi	46	96	12	38
Jhalda	42	101	6	42
Raghunathpur	66	91	17	33
Dhanbad	17	85	2	30
Provincial figures	19	92	4	22
Previous year's provincial figures ...	16	92	3	20

A comparison of the first and the last columns shows at a glance the progress made in collecting arrears during the year. Though in most divisions the arrear demand amounted to about one-fifth of the whole current demand at the beginning of the year in only one division had the situation not deteriorated by the end of the year, and in all the rest the proportion of arrears had actually increased. The figures of total collections on current demand are exceedingly deceptive, as the municipality with the highest percentage is often the municipality with the largest arrears. Only those municipalities have been included in the statement whose outstanding uncollected balance of taxes at the beginning or end of the year amounted to one-fifth of the total current demand. It will be noticed that two headquarters (sadr) municipalities closed the year with uncollected arrears amounting to 65 and 80 per cent. respectively of their current demand and that seven other sadr municipalities showed exceedingly poor results. Government can only express their regret that there were 23 municipalities whose arrears reached one-fifth or more of their current demand at the end of the year. It is self-evident that no municipality can pay its bills at the close of the year if its collections are in this state; and it is these arrears of collections which are in most cases responsible for the temporary diversions of earmarked grants, on which comments have been made so often, and of which nine instances are given in the Audit Department's report for the year under review. It is also unsatisfactory that sufficient distress warrants are not issued, with the result that the only means of realising these arrears is by civil suit; and this method is expensive and inconvenient. One sadr municipality had to institute suits for Rs. 29,000 owing to its failure to issue warrants previously. An inspection by a district magistrate of another sadr municipality showed that on an average about Rs. 2,000 a quarter was allowed to become time-barred for the issue of distress warrants with the result that out of a total outstanding balance of Rs. 36,000 only about Rs. 5,000 were recoverable without civil suits. In the same municipality it had been found necessary to file civil suits covering a sum of Rs. 11,000 for fixed demands for markets and so on.

7. *Expenditure.*—The total disbursements during the year increased from 39,44 to 39,81. The more important fluctuations were an increase from 1,26 to 1,30 in office establishment; from 1,90 to 2,14 on public safety (mainly lighting); from 2,72 to 2,93 on water-supply (repairs and establishment); from 10,62 to 10,98 on conservancy; from 4,19 to 4,65 on roads, and from 2,97 to 3,86 on education. There has been very little change in the expenditure budgets of municipalities subsequent to the Reforms. The table below illustrates this remark. It shows the comparative percentages on expenditure on the different branches of the administration in the five divisions in the years 1921-22 and in the year under report.

—		General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1		2	3	4	5	6	7	8	9	10
Patna	1921-22	7·8	6·2	13·6	4·8	33·08	10·2	0·3	7·9	4·4
	1927-28	7·9	6·7	11·9	4·04	31·6	3·01	0·3	14·2	8·8
Tirhut	1921-22	6·4	6·4	4·02	2·2	29·5	24·3	0·4	13·3	6·4
	1927-28	6·8	6·03	5·5	1·9	27·6	16·5	0·4	15·1	11·8
Bhagalpur...	1921-22	3·04	4·02	17·1	4·8	21·2	14·4	0·4	6·5	3·6
	1927-28	3·8	4·6	13·3	3·9	24·9	8·8	0·4	18·4	6·8
Orissa	1921-22	9·2	6·4	1·06	0·6	35·9	14·6	0·05	17·0	8·3
	1927-28	10·2	5·09	2·05	1·6	38·5	10·9	0·4	15·7	7·9
Chota Nagpur	1921-22	8·8	5·7	3·4	1·7	29·2	17·6	0·4	16·8	9·05
	1927-28	9·0	5·5	3·3	2·7	30·2	4·9	0·5	16·6	17·7

These figures show that there has been practically no change in the distribution of municipal revenues among the different heads of expenditure except that there has been an appreciable decrease in the proportion spent on medical relief; a tendency in one or two divisions to spend more on public works, and an appreciable increase, except in Orissa, on the proportion spent on education. The reason is that municipalities in this province are too poor to go in for experiments, and the Reforms period did not bring to them, as it did to district boards, an increase in Government grants, except for education. The decrease in the proportionate expenditure under the head medical is due to the provincialisation of certain hospitals; and the increase under education to the fact that Government's grants are made conditional on a certain proportionate increase in the expenditure from the municipalities' own funds. This year's divergencies between individual municipalities in the percentage of their expenditure on general establishment are as usual unexplained. This percentage was between 20 and 15 per cent. in six municipalities, betweeu 15 to 10 per cent. in 17 others and below 5 per cent. in nine municipalities.

8. As education is the only expanding head of expenditure, a few details may be of interest. Expenditure on middle schools maintained or managed by municipalities remained stationary, but on primary schools so maintained increased from 1,12 to 1,29. Expenditure on aided primary schools for boys rose from 1,07 to 1,11, and for girls from 31 to 33; and the total expenditure on aided schools from 1,12 to 1,15. Expenditure on school buildings rose from 34 to 74. The total expenditure on primary schools, both maintained and aided, rose from 2,63 to 3,24, and the ratio of expenditure on primary schools to the total ordinary income of municipalities rose from 12·6 to 15·1.

9. *General finance.*—As the annual variations in income and expenditure are generally inconspicuous, some comparative figures for the period since the creation of the province will bring these variations into more conspicuous relief. The statement below shows the gradual increase in the income from the main taxes between the creation of the province and 1926.

—	Triennial average 1911-14.	Triennial average 1914-17.	Triennial average 1917-20.	Triennia average 1920-23.	Triennial average 1923-26.
1	2	3	4	5	6
Tax on houses and lands ...	5,50	6,36	7,58	8,13	9,41
Tax on animals and vehicles ...	1,29	1,30	1,37	1,45	1,93
Tax on profession and trades ...	25	26	28	27	40
Water rate	55	1,15	1,32	2,16	2,52
Latrine rate	2,90	3,30	4,38	5,15	5,94
Total of rates and taxes ...	13,56	15,30	18,14	20,30	23,40
Total non-tax income ...	2,56	3,77	3,81	3,63	5,06
Total income excluding grants	16,12	19,01	21,95	23,93	28,46

These figures show a steady though slow increase in income, which is only exaggerated by the inclusion of the income of three municipalities created during the period. In the whole period there was an increase of about 67 per cent. in income, and an increase of the cost of living in urban centres of about 60 per cent. In the same period the incidence of taxation

per head of population has risen from Rs. 1-2-8 in 1912 to Rs. 1-9-4 in 1920 and to Rs. 2-2-0 in 1925, Rs. 2-1-8 this year. After allowing for the rise in the cost of living the incidence in 1912 was equivalent to about Rs. 1-13-10 in 1925, which reduces the real increase in incidence up to that year to about 14 per cent. Expenditure during this period has increased by about 65 per cent.; but whereas increase in income has been distributed fairly evenly over the triennial periods, the bulk of the increase in expenditure was in the first six years of the province's existence. Between 1915-16 and 1925-26 the total ordinary expenditure increased only from 31,27 to 34,85; and the latter figure included 2,47 spent by the three municipalities created in the interval. The increased expenditure on water-supply and drainage earlier in the period was capital expenditure on new schemes. Expenditure on hospitals is now only a little in excess of what it was when the province was created. The increase on roads does not correspond with the general increase in the cost of efficient maintenance. The increase on education is due, as already explained, partly to the increase in Government grants, and partly to the condition attached to those grants.

10. *Audit.*—The Audit Department's report shows six municipalities, excluding those which have taken loans, with liabilities exceeding their assets. The finances of two sadr municipalities in particular continued to be seriously involved. In one of these an audit note of December 1927 showed that Rs. 74,747 had been diverted from earmarked grants of which about Rs. 30,000 had been diverted in the preceding 12 months, inspite of previous diversions having been the subject of comment in an earlier audit note. In the other the sum diverted amounted to about Rs. 32,000. In a third the newly elected commissioners found bills outstanding to the amount of Rs. 33,000 and Rs. 38,000 taxes outstanding and practically no cash balance. In a fourth overdue taxes at the beginning of the last quarter of the year under review were equivalent to more than three quarters of the annual demand, and the municipal accounts thereof were reported by the auditor to be chaotic.

11. The main defects criticised in audit were general slipshod account keeping, due often to the inability of municipalities to obtain competent accounts clerks; irregularities in granting remissions of taxes for vacant holdings, due partly to the misunderstanding of the provisions of section 111 of the Municipal Act and partly to lack of system in the way in which the reports of tax darogas are dealt with by the executives; excess payments due to careless clerical work; neglect on the part of office bearers to compare and check the different account registers as required by the rules; and finally defects due to straitened finances, such as the omission to maintain adequate working and closing balances and temporary diversions of earmarked grants. Though the number of irregularities included in the surcharge statements of local auditors was heavy the number of actual surcharges was not very high. There have been few appeals, and most of the appeals have been allowed.

PART III.

Out-door administration.

12. *Water-supply.*—Eight municipalities (including the Patna Administration Committee) continued to maintain pipe water supplies. The Patna-Bankipore joint water-supply continued to be controlled by a joint committee of the Patna Administration Committee and Patna City municipality with the Superintending Engineer, Public Health Department, as its Chairman. Elsewhere the water works were run by water works committees with more or less vaguely defined powers delegated to them by the municipal commissioners. The inspection reports of the Superintending Engineer, Public Health Department, frequently disclosed a lack of business methods in the administration of municipal water-supplies. There was, it is true, a further small reduction in the aggregate consumption of fuel. The maintenance of proper records of fuel consumption in accordance with the advice of the Superintending Engineer, Public Health Department, resulted in a saving of about Rs. 3,000 during the year under review as compared with the previous year, and of about Rs. 29,300 as compared with the year before that, when records

were not properly kept. It is also true that a comparison between the total charges on maintenance of pipe water supplies and the total receipts from water rate for the year shows a profit in each case on the year's working. But this profit was nominal only; for no provision was made for sinking funds to cover depreciation and repair charges, and adequate repairs were not carried out of the pumping and purification plants and of the distribution systems, with the result that rapid degeneration and disrepair has in many cases occurred. The reports also show that the rules regarding house connections were generally not enforced, house connections were not metered, spare standard fittings were not kept in stock, and fittings were not properly tested, with the result that there was considerable avoidable wastage of water-supply. There also continued often to be extravagance over stores, particularly coal; the technical staff were often not properly qualified, and, sometimes the water rate accounts were not kept separately, with the result that surpluses were being utilised for general purposes instead of for repairs and maintenance of the water works. These criticisms have an extremely practical bearing on the future development of municipal water-supplies. Real business capacity is required to run a water works at a profit; but the experience of recent years both in this province and in other provinces indicates that a well run water-supply, provided that there is a sufficient demand for house connections, can be made self-supporting, and can repay a long term loan out of water rates. In the present state of the provincial finances Government cannot finance the capital cost of these schemes, of which several are ready or nearly ready for execution, by grants. But loans are likely to be available, provided that the security is satisfactory. Government have, after the close of the year under review, sanctioned the creation of the post of a Mechanical Eegineer, about half of whose time will be available for helping municipalities with practical advice on water works. But unless water works committees are delegated full powers by the municipal commissioners, and unless these committees and their parent bodies are prepared to face temporary unpopularity by imposing an adequate water rate and by checking waste, there is no adequate guarantee that practical effect will be given to expert advice, and consequently that the general tax payers' money will not be wasted.

13. *Conservancy and drainoge.*—The inadequacy of the primitive conservancy and drainage arrangements, to which the great majority of municipalities in this province are condemned by their poverty, continued to be the subject of criticism by inspecting officers. Up-to-date sewerage systems are, it must be admitted, a practical impossibility in almost all our towns, for lack of funds. Even open masonry surface drainage schemes, to be efficient, require, as experience has shown in the last ten years, either a pipe water-supply or tube wells and pumps for flushing purposes. The main avoidable defect in conservancy arrangements is therefore the absence of out-door supervision by any reliable officer. The non-official executives are generally busy men and are unable to afford the time for this supervision. But without it the outdoor work will not improve. In wealthier towns both in India and elsewhere, this difficulty is overcome by the employment of an efficient and therefore expensive supervising staff. In this province only honorary workers can fill this important gap. Government have since the close of the year sanctioned the creation of a temporary post of a special Engineer for drawing up a sewerage scheme for the west end of Patna City. But it remains to be seen what the scheme is likely to cost and whether the financial difficulties will make it impracticable. Government are glad however to be able to observe that considerable improvement in conservancy arrangements has been effected in a few of the larger municipalities by means of motor sewage carts, which were successfully employed in three municipalities.

The poor condition, amounting frequently to definite illtreatment of municipal cattle continued to be the subject of criticism by inspecting officers of the Public Health Department. A veterinary inspector has been appointed to assist the Patna City municipality; but in most of the larger towns it is still

true that their conservancy cattle are overworked, are often underfed, without responsible supervision and without veterinary treatment. Government invite public attention to this evil in the hope that some at least of the larger municipalities will, as an experiment, arrange to pay a retaining fee to a local veterinary assistant for treating their cattle and, if they so require, for supervising prosecutions under the Cruelty to Animals Act.

14. *Roads*.—The state of municipal roads also continued to be the subject of adverse comment. In Patna City, although several miles of the main roads are now maintained by Government, roads continued to be inadequately repaired. There was no regular programme for periodical road repairs and the municipality continued to employ an Engineer with inadequate qualifications. Apart from the difficulty which most municipalities experience in finding funds, the lack of supervision by the executives is the main defect in this branch of the administration no less than in conservancy. Most municipalities can only afford a subordinate with the qualifications of a sub-overseer; and supervision over the work of contractors by a more efficient officer is obviously necessary if satisfactory work is to be done. The usual criticisms are repeated about the delay in giving out contracts, due often to indecision on the part of the municipal commissioners; and local auditors have often found fault with the schedules of rates maintained or with the omission to maintain them. The possibility of making the advice of officers of the Public Works Department available on these schedules is under Government's consideration. But the varying local conditions, and the difficulty of approving rates without control over the quality of the materials supplied are practical complications. In many municipalities district boards must share the blame for the state of some at least of the roads, the maintenance of which was often taken over by them before the Reforms. Many district boards are now desirous to disclaim this liability, though the reasons which led to its assumption are as strong if not stronger than they were; and Government have hitherto refused to permit such retransfers. There has however been an improvement both in road watering and road lighting in several of the larger towns; and motor water carts in seven municipalities have, it is reported, greatly improved the quality of the work done. But though enquiries made from the municipalities which use them have shown that motor water carts are much more efficient than bullock drawn carts, and greatly increase the quantity and quality of the watering done, it is not yet clear whether they can be run so cheaply as to enable smaller municipalities to employ them.

15. *Medical*.—No developments of interest were reported during the year. There were health officers employed in only six towns, and no new posts of health officer were created. A few Tibbi and Ayurvedic dispensaries were started. The death rate per thousand in towns with a population of 5,000 or more was 21·8 as compared with 28·7 in the three years 1912-14; 26·6 for the years 1921-23 and 25·6 in 1924-26. The Food Adulteration Act, prosecution under which can only be instituted at the instance of local bodies, continued to be more or less a dead-letter.

16. *General remarks*.—On the whole the tone of inspection reports recorded by District Magistrates and Commissioners, by Assistant Directors of Public Health and by local auditors was less pessimistic than in recent years. Several of the smaller municipalities were reported to be running their administration as efficiently as the limited funds and materials at their disposal allowed. Audit objections were fewer, and more attention was paid to the suggestions of all kinds of inspecting officers. Though in a few instances party factions continued gravely to hamper the administration, there were fewer instances than in previous years; and examples of the subordination of municipal administration to politics were much more rare. Inspite too of the general low level of municipal collections there were numerous individual instances of efficient office work.

17. Government have in this year's resolution departed from the traditional procedure of filling the bulk of the resolution with detailed references by way both of criticism and praise to individual municipalities by name, except, as in

the statistical paragraphs, where such description was necessary to make their meaning intelligible. They have concentrated more on general features of the administration which are likely to be of interest to the general public. For the same reason the usual references have been omitted to individual municipal commissioners whose work has been favourably mentioned in the reports. But they desire to conclude their remarks by recording their appreciation of the not inconsiderable volume of good work done by office bearers in this thorny field of public activity, always without remuneration, and often without hope of any public recognition of the importance or value of their labours.

By order of the Government of Bihar and Orissa,

(Ministry of Local Self-Government)

G. E. OWEN,

Secretary to Government.

MEMO. NO. 12156-60-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to all Commissioners of Divisions for information. Additional copies for distribution to District and Subdivisional Officers and to municipalities will be supplied direct by the Press.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

MEMO. NO. 12161-62-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Political/Education Department for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

MEMO. NO. 12163-L. S.-G.

Patna, the 14th December 1928.

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By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

MEMO. NO. 12164-L. S.-G.

Patna, the 14th December 1928.

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By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

MEMO. NO. 12165-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Inspector-General of Civil Hospitals, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

MEMO. NO. 12166-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Director of Public Health, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),
R. N. BHATTACHARJI,
Assistant Secretary to Government.

MEMO. NO. 12167-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Examiner of Local Accounts, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),
R. N. BHATTACHARJI,
Assistant Secretary to Government.

FORM No. I.

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year* 1927-28.

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members				of committees.				Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
PATNA DIVISION.																							
Patna ...	1	Patna City ...	Bihar and Orissa Act VII of 1922.	110,523	1	...	...	...	2	6	32	40	3	37	...	40	13	...	3	84·4	80·5	79·80	
	2	Barh ...		8,464	1	...	...	...	2	...	8	10	2	8	...	10	33	3	1	46·90	69·31	64·84	
	3	Bihar ...		36,720	1	...	...	...	3	1	16	20	3	17	...	20	16	...	...	66·66	70·58	70·	
	4	Dinapur Nizamat.		21,667	1	...	...	...	3	1	16	20	3	17	...	20	14	...	...	76·42	66·80	68·57	
	5	Khagaul ...		7,195	1	..	...	...	2	...	9	11	2	9	2	9	16	1	2	63·5	68·5	67·04	
	6	Patna Administration Committee.	Patna Administration Act I of 1915.	9,453	...	...	...	1	1	9	...	10	10	...	4	6	15	...	1	61·6	...	61·6	
			Total ...	194,022	5	...	...	1	13	17	81	111	23	88	6	105	107	3	7	...	...	...	
Gaya	7	Gaya ...	Bihar and Orissa Act VII of 1922.	67,562	1	...	...	...	1	4	21	26	1	25	1	25	42	2	17	35·25	63·1	64·1	
	8	Tikari ...		4,827	1	...	...	...	...	3	12	15	...	15	1	14	14	2	1	...	60	60	
	9	Daudnagar ...		8,511	...	...	...	1	1	2	13	15	1	14	...	15	14	...	1	71·43	75·51	75	
			Total ...	80,900	2	...	...	1	2	9	45	56	2	54	2	54	70	4	19	...	...	...	
Shahabad ...	10	Arrah ...	Bihar and Orissa Act VII of 1922.	40,769	1	...	...	...	4	2	24	30	4	26	...	30	47	...	8	36·1	52·4	50·2	
	11	Jagdispur ...		8,564	1	...	...	...	1	1	8	10	1	9	...	10	21	...	1	95	84·6	71·4	
	12	Buxar ...		10,098	1	...	...	...	2	...	8	10	2	8	...	10	23	...	3	47·8	73·3	67·8	
	13	Dumraon ...		14,132	1*	...	...	...	2	...	8	10	2	8	...	10	14	1	...	76·9	94·5	74·1	*Over and above the elected and nominated members, one Chairman was elected by the Commissioners.
	14	Bhabhua ...		5,435	1	...	...	...	1	1	8	10	1	9	...	10	31	6	6	68	6·51	7·09	
	15	Sasaram ...		22,308	1	...	...	...	3	2	20	25	3	22	...	25	20	...	...	40	59	56·6	
			Total ...	101,306	6	...	...	...	13	6	76	95	13	82	...	95	156	7	18	...	...	...	
			Grand total for 1927-28	376,228	13	...	...	2	28	32	202	262	38	224	8	254	333	14	44	...	...	...	

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year 1927-28*—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.	Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
TIRHUT DIVISION.																							
Saran ...	16	Chapra ...	Bihar and Orissa Act VII of 1922.	42,415	1	...	...	...	2	3	20	25	2	23	...	25	33	...	3	23·2	63·2	58·4	
	17	Revelganj ...		8,186	1	...	...	...	2	...	8	10	2	8	...	10	11	...	...	22·7	71·6	61·8	
	18	Siwan ...		11,862	1	...	...	...	2	...	10	12	2	10	...	12	15	...	...	70·00	79·33	77·77	
			Total ...	62,463	3	...	...	...	6	3	38	4	6	41	...	47	59	...	3	...	...	...	
Champaran ...	19	Motihari ...	Bihar and Orissa Act VII of 1922.	13,828	1	...	...	...	2	2	16	20	4	16	...	20	16	..	...	63·7	59·3	75·3	
	20	Bettiah ...		24,291	1	...	...	...	1	3	16	20	2	18	1	19	20	1	1	62·5	63·8	63·7	
			Total ...	38,119	2	...	...	...	3	5	32	40	6	34	1	39	36	1	1	...	...	...	
Muzaffarpur ...	21	Muzaffarpur...	Bihar and Orissa Act VII of 1922.	32,755	1	...	...	...	3	3	24	30	3	27	1	29	22	...	2	53·0	65·1	63·9	
	22	Hajipur ...		16,760	1	...	...	...	2	1	12	15	2	13	...	15	18	...	1	72·2	71·36	71·85	
	23	Lalganj ...		7,148	...	...	...	1	1	1	8	10	1	9	...	10	23	...	4	10·0	66·6	7·0	
	24	Sitamarhi ...		10,532	1	...	...	...	3	...	12	15	3	12	...	15	22	...	...	53·03	58·3	57·2	
			Total ...	67,195	3	...	...	1	9	5	56	70	9	61	1	69	83	...	7	...	...	...	
Darbhanga ...	25	Darbhanga ...	Bihar and Orissa Act VII of 1922.	53,700	1	...	...	...	3	3	24	30	3	27	1	29	55	...	16	20·3	53·6	50·4	
	26	Madhubani ...		16,582	1	...	...	...	...	3	12	15	3	12	...	15	28	4	4	12·6	85·07	91·2	
	27	Roserah ...		8,187	1	...	...	...	2	1	12	15	2	13	1	14	11	2	2	8·4	56·3	64·3	
	28	Samastipur ...		8,017	1	...	...	...	2	1	12	15	2	13	...	15	20	2	2	40·0	57·6	55·2	
			Total ...	86,486	4	...	...	...	7	8	60	75	10	65	2	73	114	8	24	...	...	...	
			Divisional total for 1927-28.	254,263	12	...	...	1	25	21	186	232	31	201	4	228	297	9	35	...	...	...	

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year* 1927-28—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members. Ex-officio.	Nominated.	Elected.	Total.	of committee. Officials.	Non-officials.	Europeans.	Indians.	Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
BHAGALPUR DIVISION.																							
Monghyr ...	29	Monghyr ...	Bihar and Orissa Municipal Act VII of 1922.	46,825	1	...	...	...	2	3	20	25	2	23	1	24	22	2	5	22·7	57·5	56·3	
	30	Jamalpur ...		24,827	1	...	...	...	3	1	16	20	7	13	5	15	17	...	2	57·1	88·6	77·6	
			Total ...	71,652	2	...	...	...	5	4	36	45	9	36	6	39	39	2	7	...	...	...	
Bhagalpur ...	31	Bhagalpur ...	Bihar and Orissa Municipal Act VII of 1922.	68,878	1	...	...	...	3	2	20	25	3	23	2	23	29	...	8	25·2	74·2	68·4	
	32	Colgong ...		5,413	1	...	...	...	1	1	8	10	1	9	...	10	11	...	...	81·8	60·6	79·5	
			Total ...	74,291	2	...	...	...	4	3	28	35	4	31	2	33	40	...	8	...	...	...	
Purnea ...	33	Purnea ...	Bihar and Orissa Municipal Act VII of 1922.	14,102	1	...	...	...	3	2	20	25	3	22	1	24	14	...	...	78·5	65·0	67·1	
	34	Kishanganj ...		7,934	1	...	..	...	3	...	12	15	4	11	...	15	24	...	...	31·2	66·2	56·9	
	35	Katihar ...		11,195	1	...	...	...	2	...	8	10	2	8	...	10	18	3	4	43·3	64·1	60·0	
	36	Forbesganj ...		4,968	...	...	...	1	1	1	8	10	1	9	1	9	14	1	...	62·1	59·5	60·0	
			Total ..	38,199	3	...	...	1	9	3	48	60	10	50	2	58	70	4	4	...	...	...	
Santal Parganas ...	37	Deoghar ...	Bihar and Orissa Municipal Act VII of 1922.	12,355	(a)1	...	...	...	2	1	12	15	2	13	...	15	19	...	...	50·0	67·6	65·4	(a) The Chairman was elected from outside.
	38	Sahibganj ...		11,820	...	...	...	1	2	...	8	10	2	8	1	9	16	5	1	60·0	71·2	68·1	
	39	Dumka ...		7,396	1	...	...	...	1	2	12	15	1	14	1	14	23	2	1	43·5	60·2	59·1	
	40	Madhupur ...		7,053	1	...	...	...	2	2	8	12	2	10	...	12	37	2	2	21·6	69·7	61·7	
			Total ...	38,624	3	...	...	1	7	5	40	52	7	45	2	50	95	9	4	...	...	...	
			Grand Total ...	222,766	10	...	...	2	25	15	152	192	30	162	12	180	244	15	23	...	...	...	

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year* 1927-28.

Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio*.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.	Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
ORISSA DIVISION.																							
Cuttack ...	41	Cuttack ...	Bihar and Orissa Act VII of 1922.	58,582	...	...	1	...	4	2	24	30	4	26	1	29	37	...	11	24·9	47·1	48·9	
	42	Jajpur ...		11,015	1	...	...	...	2	2	11	15	2	13	...	15	18	...	...	6·11	69·65	79·05	
	43	Kendrapara ...		14,614	1	...	...	...	...	2	8	10	2	8	...	10	23	4	2	43·5	64·1	60·	
Balasore	44	Balasore ...		17,053	1	...	...	...	3	1	16	20	3	17	...	20	15	...	...	48·88	61·96	60·	
Puri	45	Puri ...		38,694	1	...	...	...	3	1	16	20	3	17	...	20	15	...	1	71·1	68·2	68·7	
Sambalpur	46	Sambalpur ...		13,546	1	...	...	...	2	2	16	20	5	15	1	19	21	...	1	70·5	63·3	65·1	
			Total ...	153,504	5	...	1	...	14	10	91	115	19	96	2	113	129	4	15	...	...	...	
CHOTA NAGPUR DIVISION.																							
Hazaribagh ...	47	Hazaribagh ...	Bihar and Orissa Act VII of 1922.	17,060	1	...	...	...	2	2	16	20	2	18	1	19	24	...	...	37·5	53·7	52·	
	48	Chatra ...		8,225	1	...	...	...	2	1	12	15	2	13	...	15	16	...	3	53·1	42·7	44·1	
	49	Giridih ...		18,874	1	...	...	...	3	1	16	20	3	17	2	18	12	...	...	29·16	75·5	66·25	
			Total ...	44,159	3	...	...	...	7	4	44	55	7	48	3	52	52	...	3	...	...	...	
Ranchi ...	50	Ranchi ...	Bihar and Orissa Act VII of 1922.	39,628	1	...	...	...	3	2	20	25	5	20	4	21	16	..	...	31·2	57·8	54·8	
	51	Lohardaga ...		7,152	1	...	...	...	2	...	8	10	2	8	...	10	23	1	1	67·3	45·5	57·3	
	52	Doranda N. A. C.		4,581	...	...	...	1	3	5	...	8	4	4	2	6	15	2	...	70·	40·	76·	
			Total ...	51,361	2	...	...	1	8	7	28	43	11	32	6	37	54	3	1	...	...	...	
Palamau ...	53	Daltonganj ...	Bihar and Orissa Act VII of 1922.	9,817	1	...	...	...	1	2	12	15	2	13	1	14	16	...	...	43·75	73·21	71·25	
			Total ...	9,817	1	...	...	...	1	2	12	15	2	13	1	14	16	...	...	...	...	...	
Manbhum ...	54	Purulia ...	Bihar and Orissa Act VII of 1922.	22,161	1	...	...	...	3	1	16	20	3	17	2	18	14	...	...	61·90	71·43	70·0	
	55	Jhalda ...		5,737	1	...	...	...	2	...	8	10	2	8	...	10	19	2	2	63·0	64·00	64·00	
	56	Raghunathpur		6,493	1	...	...	...	2	1	12	15	2	13	...	15	17	1	...	62·5	77·4	75·41	
	57	Dhanbad ...		11,973	1	...	...	...	2	2	16	20	5	15	3	17	19	...	...	61·01	74·4	71·1	
			Total ...	46,364	4	...	...	...	9	4	52	65	12	53	5	60	69	3	2	...	...	...	
Singhbhum ...	58	Chaibassa ...	Bihar and Orissa Act VII of 1922.	9,178	1	...	...	...	3	...	12	15	3	12	1	14	20	...	2	30·0	60·0	54·4	
	59	Chakradharpur		7,944	1	...	...	...	2	...	8	10	1	9	...	10	27	...	5	81·5	69·2	70·4	
	60	Jugsalai N.A.C.		25,000	...	...	...	1	2	6	...	8	2	6	1	7	12	...	...	75·	58·	63·	
	61	Jamshedpur N. A. C.		57,454	...	...	1	...	...	11	...	11	...	11	5	6	7	...	...	...	75·	75·	
			Total ...	99,576	2	...	1	1	7	17	20	44	6	38	7	37	66	...	7	...	...	...	
			Divisional total for 1927-28.	251,277	12	...	1	2	32	34	156	222	38	184	22	200	257	6	13	...	...	...	
			Grand Total for 1927-28	1,258,038	52	...	2	7	124	112	787	1,023	156	867	48	975	1,260	48	130	...	...	...	
			Grand Total for 1926-27	1,258,038	53	...	1	7	133	104	787	1,023	157	866	47	976	1,114	65	108	...	...	...	

FORM No. II.—*Statement showing the income of the municipalit[ies in] Bihar and Orissa during the year ending 31st March 1928*—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Grants and contributions (for general and special purposes)—*contd.* From local funds. For general purposes.	From local funds. For educational purposes.	From local funds. For medical purposes.	From other sources. For general purposes.	From other sources. For educational purposes.	From other sources. For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Miscellaneous. Other items.	Miscellaneous. Total.
1	2	3	37	38	39	40	41	42	43	44	45	46
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.												
Patna	1	Patna City	...	...	...	...	...	1,782	17,046	2,076	2,632	[illegible]
	2	Barh	...	...	3,600	...	...	159	4,643	4	1,054	[illegible]
	3	Bihar	...	...	...	...	...	...	2,304	...	408	[illegible]
	4	Dinapore Nizamat	...	...	...	...	...	...	1,809	...	141	[illegible]
	5	Khagaul	...	...	...	...	...	..	800	210	225	[illegible]
	6	Patna Administration Committee.	...	...	...	...	4,876	...	6,052	...	766	[illegible]
		Total	...	...	3,600	...	4,876	1,941	32,654	2,299	5,226	[illegible]
Gaya	7	Gaya	1,000	...	...	...	...	...	16,296	50	5,158	[illegible]
	8	Tikari	...	...	430	...	...	...	1,191	...	281	[illegible]
	9	Daudnagar	...	...	750	...	...	...	3,360	...	138	[illegible]
		Total	10,000	...	1,180	...	...	...	20,847	50	5,577	[illegible]
Shahabad	10	Arrah	...	...	...	...	...	...	8,276	..	7,016	[illegible]
	11	Jagdishpur	...	...	...	...	...	...	529	...	42	[illegible]
	12	Buxar	...	...	...	...	...	...	2,018	...	559	[illegible]
	13	Dumraon	...	...	...	75	...	...	2,663	12	100	[illegible]
	14	Bhabua	...	...	...	...	...	...	218	...	1,001	[illegible]
	15	Sasaram	...	...	...	...	...	...	2,050	300	203	[illegible]
		Total	...	...	...	75	...	...	10,774	312	8,921	[illegible]
		Divisional Total	10,000	...	4,780	75	4,876	1,941	64,275	2,661	19,724	[illegible]

Name of municipality.	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
	47	48	49	50	51	52	53	54	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Patna City	4,20,949	2,894	...	...	...	...	37,854	7,569	48,317	4,69,266	5,48,360	3 5 1	3 13 0	
Barh	24,483	...	...	...	...	...	4,166	152	4,318	28,801	34,778	2 0 4	2 14 3	
Bihar	42,831	...	...	...	...	...	...	...	...	42,831	44,643	1 0 6	1 2 8	
Dinapore Nizamat	36,108	...	...	...	...	...	2,027	99	2,126	38,234	41,351	1 6 10	1 10 7	
Khagaul	25,728	...	...	...	...	...	...	...	...	15,728	17,384	1 14 7	2 2 11	
Patna Administration Committee.	1,38,979	40,000	50,000	...	...	...	...	3,192	93,192	2,32,171	2,77,164	11 13 10	14 11 2	
Total	6,79,078	42,894	50,000	...	...	...	44,047	1,012	1,47,953	8,27,031	9,63,650	2 15 9	3 8 0	
Gaya	2,57,324	...	...	...	...	...	23,450	25,413	48,863	3,06,187	3,30,149	2 12 4	3 12 11	
Tikari	8,670	...	...	...	...	...	...	46	46	8,716	9,844	1 5 6	1 12 8	
Daudnagar	11,396	...	...	...	...	...	564	204	768	12,164	16,981	0 12 10	1 5 5	
Total	2,77,390	...	...	...	...	...	24,014	25,663	49,677	3,27,067	3,56,974	2 7 8	3 6 10	
Arrah	96,963	...	...	...	...	...	5,112	1,454	6,566	1,03,529	1,09,718	1 12 8	2 6 0	
Jagdishpur	6,795	...	...	...	...	...	359	159	518	7,313	7,349	0 11 1	0 12 8	
Buxar	21,229	...	...	...	...	...	...	...	...	21,229	21,542	1 11 2	2 1 7	
Dumraon	16,189	...	...	...	...	...	4,172	...	4,172	20,361	22,968	0 13 5	1 2 3	
Bhabua	9,205	...	...	...	...	...	750	300	1,050	10,255	18,768	1 3 3	1 11 1	
Sasaram	37,016	...	...	...	...	...	1,135	...	1,135	38,151	58,290	0 13 11	1 10 6	
Total	1,87,397	...	...	...	...	...	11,528	1,913	13,441	2,00,838	2,38,635	1 5 2	1 13 7	
Divisional Total	11,43,865	42,894	50,000	...	...	...	79,589	38,588	2,11,071	13,54,936	15,59,259	2 6 10	3 0 7	

FORM No. II.—*Statement showing the income of the municipali[ties in] Bihar and Orissa during the year ending 31st March 1928—contd.*

Name of Division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Municipal rates and taxes. Total receipts from octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.											
Saran ...	16	Chapra ...	18,632	...	...	43,062	6,062	1,413	1,349	...	...
	17	Revelganj ...	469	...	...	2,553	449	29	3,427	...	...
	18	Siwan ...	42	...	...	10,964	2,643	655	...	...	...
		Total ...	19,743	...	...	56,579	9,154	2,097	4,776	...	...
Champaran ...	19	Motihari ...	2,823	...	...	18,412	1,417	283	...	...	...
	20	Bettiah ...	843	...	...	25,010	3,999	470	...	...	...
		Total ...	3,666	...	...	43,422	5,416	756	...	...	...
Muzaffarpur ...	21	Muzaffarpur ...	26,711	...	...	52,424	5,775	1,152	18,416	40,938	...
	22	Hajipur ...	765	...	...	12,086	1,439	498	...	...	...
	23	Lalganj ...	705	...	...	5,632	933	179	...	...	...
	24	Sitamarhi ...	1,814	...	...	12,192	1,483	368	...	...	...
		Total ...	29,995	...	...	82,334	9,630	2,197	18,416	40,938	...
Darbhanga ...	25	Darbhanga ...	7,814	...	...	16,324	10,347	1,676	...	...	...
	26	Madhubani ...	1,186(a)	...	...	1,461	5,504	673	...	...	...
	27	Roserah ...	1,518	...	...	86	2,222	238	...	...	...
	28	Samastipur ...	3,162	...	...	2,035	2,968	335	...	...	...
		Total ...	13,680	...	...	19,905	21,041	3,122	...	...	...
		Grand total 1927-28 ...	66,484	...	...	2,02,240	45,241	8,172	23,192	40,938	...

(a) The difference in closing balance of 1926-27 and opening balance of 1927-28 is due to exclusion of dispensary account in the year 1927-28.

Name of municipality.	Municipal rates and taxes—*concluded*. Other taxes. Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	Realizations under Special Acts. From pounds.	From hackney carriages.	From other sources. Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees from motor-vehicles.	Fees on musical processions.	Miscellaneous.	Total.		Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
3	14	14(a)	15	16	17	18	18(a)	18(b)	18(c)	18(d)	18(e)	19		58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs. a. p.	Rs. a. p.	
Chapra	...	103	68,664	775	814	84	...	46	...	...	...	1,719		1 9 10	2 12 0	
Revelganj	...	9	6,467	409	...	17	...	...	...	...	...	426		0 12 8	1 1 4	
Siwan	...	6	18,752	379	1,729	16	...	...	...	...	...	2,124		1 9 4	3 3 1	
Total	...	118	93,883	1,563	2,543	117	...	46	...	...	...	4,269		1 6 0	2 9 10	
Motihari	...	41	25,679	667	...	4	...	162	750	...	...	1,583		1 13 9	4 3 2	
Bettiah	...	317	39,767	1,382	...	35	...	212	30	...	...	1,659		1 10 2	2 1 6	
Total	...	358	65,446	2,049	...	39	...	374	780	...	...	3,242		1 11 6	2 13 8	
Muzaffarpur	...	356	1,48,886	462	867	234	...	809	1,758	...	...	3,630		4 8 8	5 8 9	
Hajipur	...	228	19,130	359	...	108	...	95	...	...	...	562		1 2 3	1 13 0	
Lalganj	...	61	6,805	60	...	45	...	...	62	...	18	185		0 15 2	1 2 11	
Sitamarhi	...	294	19,360	282	435	51	...	530	...	...	...	1,298		1 13 4	3 2 8	
Total	...	939	1,94,181	1,163	802	438	...	1,434	1,820	...	18	5,675		2 14 2	3 12 5	
Darbhanga	22,418	88	68,513	550	1,124	149	...	...	...	...	...	1,823		1 4 5	2 1 5	
Madhubani	8,583	387	22,368	164	...	86	...	...	...	...	...	250		1 5 6	2 5 1	
Roserah	4,172	46	6,763	212	...	71	...	...	...	...	...	283		0 13 2	1 6 1	
Samastipur	6,443	115	18,163	300	...	93	...	208	...	...	...	601		2 4 3	4 12 3	
Total	41,616	636	1,15,807	1,226	1,124	399	...	208	...	...	...	2,957		1 5 5	2 1 2	
Grand total 1927-28	41,616	2,051	4,69,317	6,001	4,469	993	...	2,062	2,600	...	18	16,143	7,031	1 13 6	2 12 5	

FORM No. II.—*Statement showing the income of the municipali[ties i]n Bihar and Orissa during the year ending 31st March* 1928—contd.

Name of Division and district.	Serial number of municipality.	Name of munic[ipality]	Grants and contributions (for general and special purposes)—*concld.* From local funds. For general purposes.	From local funds. For educational purposes.	From local funds. For medical purposes.	From other sources. For general purposes.	From other sources. For educational purposes.	From other sources. For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Miscellaneous. Other items.	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realization of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
1	2	3	37	38	39	40	41	42	43	44	45	47	48	49	50	51	52	53	54	55	56	57	58	59	60
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
TIRHUT DIVISION.																									
Saran ...	16	Chapra ...	...	...	9,450	...	2,000	10,026	29,523	...	1,419	1,16,848	...	...	...	...	...	1,696	7,033	8,729	1,25,577	1,44,209	1 9 10	2 12 0	
	17	Revelganj...	...	...	744	...	...	291	1,516	...	113	8,859	...	...	...	...	40	160	33	233	9,092	9,561	0 12 8	1 1 4	
	18	Siwan ...	...	...	8,614	...	...	3,712	13,793	...	1,072	37,881	...	...	...	...	...	1,239	10,047	11,286	49,167	49,209	1 9 4	3 3 1	
		Total	...	...	18,808	...	2,000	14,029	44,832	...	2,604	1,63,588	...	...	...	...	40	3,095	17,113	20,248	1,83,836	2,02,979	1 8 0	2 9 10	
Champaran ...	19	Motihari ...	...	...	11,000	...	...	3,432	24,131	...	474	58,027	...	...	...	...	...	...	1,005	1,005	59,032	61,855	1 13 9	4 3 2	
	20	Bettiah ...	...	...	...	400	...	...	1,964	...	507	50,858	...	...	...	...	...	4,131	...	4,131	54,989	55,832	1 10 2	2 1 6	
		Total	...	...	11,000	400	...	3,432	26,095	...	981	1,08,885	...	...	...	...	...	4,131	1,005	5,136	1,14,021	1,17,687	1 11 6	2 13 8	
Muzaffarpur ...	21	Muzaffarpur	...	...	...	941	...	...	10,173	1,640	1,619	1,81,707	...	...	...	...	...	5,261	6,646	11,907	1,93,614	2,20,325	4 8 8	5 8 9	
	22	Hajipur ...	...	...	3,100	...	...	2,501	7,310	...	457	30,464	...	...	...	...	...	545	932	1,477	31,041	32,706	1 2 3	1 13 0	
	23	Lalganj ...	...	...	...	...	...	...	423	...	61	8,476	...	...	...	...	...	500	336	836	9,312	10,017	0 15 2	1 2 11	
	24	Sitamarhi...	...	...	4,200	...	50	3,606	9,164	...	749	33,394	...	...	...	...	1,384	1,186	...	2,570	35,964	37,778	1 13 4	3 2 8	
		Total	...	...	7,300	941	50	6,107	27,070	1,640	2,886	2,54,041	...	...	...	...	1,384	7,492	7,914	16,790	2,70,831	3,00,826	2 14 2	3 12 5	
Darbhanga ...	25	Darbhanga	...	...	...	...	...	...	5,404	...	2,258	91,028	...	...	...	...	...	16,177	4,663	20,840	1,11,868	1,19,682	1 4 5	2 1 5	
	26	Madhubani	...	...	...	...	...	...	1,416	...	4,289	38,516	...	...	...	...	...	...	1,836	1,836	40,352	41,538	1 5 6	2 5 1	
	27	Roserah ...	...	...	2,000	...	...	375	3,178	...	38	11,330	...	...	...	...	50	...	...	50	11,380	12,898	0 13 2	1 6 1	
	28	Samastipur	...	...	4,130	3,135	220	982	11,156	...	21	38,259	...	...	...	...	...	...	...	...	38,259	41,421	2 4 3	4 12 3	
		Total	...	...	6,130	3,135	220	1,357	21,154	...	6,606	1,79,133	...	...	...	...	50	16,177	6,499	22,726	2,01,859	2,15,539	1 5 5	2 1 3	
		Grand total 192[...]	...	...	43,238	4,476	2,270	24,925	1,19,161	1,640	13,077	7,05,647	...	...	...	...	1,474	30,895	32,531	64,900	7,70,547	8,37,031	1 13 6	2 12 5	

(a) The difference in closing[...]

FORM No. II.—*Statement showing the income of the municipalities in Bihar and Orissa during the year ending 31st March 1927*—contd.

Name of Division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	(I)—Octroi. Total receipt from octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.
1	2	3	4	5	6	7	8	9	10	11	12
BHAGALPUR DIVISION.			Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr ...	29	Monghyr	19,401	...	...	40,033	4,001	1,398	2,325	35,599	...
	30	Jamalpur... ...	33,026	...	...	46,059	2,992	701	...	...	...
		Total ...	52,427	...	...	86,092	6,993	2,099	2,325	35,599	...
Bhagalpur ...	31	Bhagalpur ...	28,176	...	...	65,124	9,930	1,125	8,750	57,097	...
	32	Colgong	2,329	...	...	4,375	656	91	...	...	...
		Total ...	30,405	...	...	69,499	10,586	1,216	8,750	57,097	...
Purnea	33	Purnea	42,269	...	...	16,569	(c) 7,826	538	...	...	...
	34	Kishenganj ...	13,389	...	...	966	14,029	1,710	...	...	...
	35	Katihar	6,513	...	...	13.214	4,174	842	...	...	...
	36	Forbesganj ...	6,218	...	...	946	3,868	1,500	...	...	...
		Total ...	68,389	...	...	31,695	29,897	4,590	...	...	...
Santal Parganas ...	37	Deoghar	5,740	...	...	9,475	1,098	399	...	...	...
	38	Sahibganj ...	6,504	...	...	19,459	2,596	748	...	...	...
	39	Dumka	5,182	...	...	9,819	2,208	567	...	...	...
	40	Madhupur ...	12,548	...	...	16,576	2,608	440	...	...	...
		Total ...	29,974	...	...	55,329	7,905	2,154	...	...	...
		Grand Total for 1927-28	1,81,195	...	...	2,42,615	55,381	10,059	11,075	92,696	...

Name of municipality.	Municipal rates and taxes. Other taxes. Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	(II).—Realizations under Special Acts (ii). From pounds.	From hackney carriages.	From other sources. Vaccination.	Jute warehouse fees.	Petroleum fees.	Fees on musical procession.	Miscellaneous.		Total.		Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
3	14	14(a)	15	16	17	18	18(a)	18(b)	18(c)	18(d)	18(e)	19		58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs. a. p.	Rs. a. p.	
Monghyr	...	2,219	1,10,602	1,265	508	42	...	...	...	634	...	2,419	3,563	2 5 9	2 15 10	
Jamalpur	...	56	69,204	945	...	16	...	...	...	4	...	965	3,545	2 12 7	3 3 10	
Total	...	2,275	1,79,806	2,210	508	58	...	...	...	638	...	3,414	7,108	2 8 1	3 1 2	
Bhagalpur	...	274	1,88,390	2,343	1,173	29	...	64	...	...	...	3,60[illegible]	7,127	2 11 9	3 4 11	
Colgong	92	13	6,687	814	...	9	...	20	...	...	...	84[illegible]	1,788	1 3 9	1 10 4	
Total	92	287	1,95,077	3,157	1,173	38	...	84	...	...	...	4,452	3,915	2 10 0	3 3 0	
Purnea	...	18	34,371	1,705	...	52	...	31	...	...	...	1,788	5,794	2 6 11	4 10 6	
Kishenganj	6,000	25	27,392	1,438	...	26	...	...	...	...	...	1,464	5,108	3 7 3	3 15 6	
Katihar	...	24	23,875	2,428	...	41	...	...	...	...	...	2,469	5,256	2 2 1	2 9 0	
Forbesganj	5,341	84	14,928	860	...	32	...	...	...	...	...	88[illegible]	3,373	3 0 0	3 9 0	
Total	11,437	151	1,00,566	6,431	...	141	...	31	...	...	...	6,60[illegible]	3,531	2 10 1	3 13 1	
Deoghar	5,400	29	28,311	906	797	45	...	...	...	...	...	1,74[illegible]	3,743	2 4 7	3 1 2	
Sahibganj	...	74	30,461	653	...	58	...	252	5	(b) 425	...	1,39[illegible]	7,546	3 9 2	3 7 4	
Dumka	...	14	16,023	507	...	6	...	79	...	2	...	59[illegible]	5,629	3 2 6	3 7 4	
Madhupur	...	89	28,755	475	(a) 35	20	...	83	...	120	...	73[illegible]	5,496	4 1 0	4 6 11	
Total	5,400	208	1,03,550	2,541	832	129	...	414	5	547	...	4,46[illegible]	2,414	2 10 10	3 9 0	
Grand Total for 1927-28	16,929	2,019	5,78,999	14,339	2,513	366	...	529	5	1,185	...	18,93[illegible]	0,968	2 9 7	3 5 0	

ire.

FORM No. II.—*Statement showing the income of the municipal[ities in] Bihar and Orissa during the year ending 31st March 1927*—contd.

Name of Division and district.	Serial number of municipality.	Name of municipality.	Rents of lands, houses, *serais* [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary): Income from burning-ghats and burial-grounds.	Sale of night-soil.
1	2	3	20	21	22	23	24	25	26	27	27(a)
BHAGALPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Monghyr	29	Monghyr ...	541	368	133	...	...	3,035	...	...	...
	30	Jamalpur...	423	4,130	...	...	...	2,122	...	...	...
		Total ...	964	4,498	133	...	...	5,157	...	...	...
Bhagalpur	31	Bhagalpur ...	3,891	1,052	...	...	...	2,445	...	...	130
	32	Colgong ...	91	...	7	...	...	...	...	...	...
		Total ...	3,983	1,052	7	...	...	2,445	...	...	130
Purnea	33	Purnea ...	491	1	...	148	362	1,895	...	...	...
	34	Kishanganj ...	43	...	...	...	...	508	...	...	...
	35	Katihar ...	981	...	85	...	...	90	...	...	...
	36	Forbesganj ...	98	...	...	...	...	177	...	...	...
		Total ...	1,613	1	85	148	362	2,670	...	...	...
Santal Parganas	37	Deoghar ...	...	...	...	123	...	3,478	...	...	12
	38	Sahibganj ...	868	...	...	...	...	3,454	...	...	...
	39	Dumka ...	154	63	...	...	...	20	...	...	...
	40	Madhupur ...	31	...	...	104	...	940	...	80	99
		Total ...	1,053	63	...	227	...	7,892	...	80	111
		Grand Total for 1927-28	7,612	5,614	225	375	362	18,164	...	...	241

Name of municipality.	28	Interest of investments: For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes) — From Government: For general purposes.	For educational purposes.	For medical purposes.
	28	29	30	31	32	33	34	35	36
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Monghyr	28	...	...	...	...	4,905	300	4,872	...
Jamalpur	98	...	...	...	...	7,073	500	1,592	...
Total	26	...	...	...	...	11,978	800	6,464	...
Bhagalpur	45	252	...	...	...	17,303	10,000	4,667	...
Colgong	16	...	...	...	...	114	675	584	...
Total	361	252	...	...	...	17,417	10,675	5,251	...
Purnea	505	...	...	...	...	3,342	2,000	1,612	1,925
Kishanganj	239	...	...	...	...	885	200	592	...
Katihar	301	...	...	...	...	1,457	...	363	...
Forbesganj	376	...	...	...	...	651	450	471	145
Total	421	...	...	...	...	6,335	2,650	3,038	2,070
Deoghar	578	...	...	...	...	5,463	...	1,376	...
Sahibganj	245	...	...	...	...	4,567	...	1,260	...
Dumka	600	...	...	256	...	1,093	100	812	3,634
Madhupur	453	...	...	...	...	1,767	...	776	...
Total	876	...	...	256	...	12,890	100	4,224	3,634
Grand Total for 1927-28	384	252	...	256	...	48,560	14,225	18,977	5,704

Name of municipality.		Incidence of taxation (column 16) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
		58	59	60
		Rs. a. p.	Rs. a. p.	
Monghyr	3,563	2 5 9	2 15 10	
Jamalpur	3,545	2 12 7	3 3 10	
Total	7,108	2 8 1	3 1 2	
Bhagalpur	7,127	2 11 9	3 4 11	
Colgong	1,788	1 3 9	1 10 4	
Total	3,915	2 10 0	3 3 0	
Purnea	5,794	2 6 11	4 10 6	
Kishanganj	5,108	3 7 3	3 15 6	
Katihar	5,256	2 2 1	2 9 0	
Forbesganj	3,373	3 0 0	3 9 0	
Total	4,531	2 10 1	3 12 1	
Deoghar	3,743	2 4 7	3 1 2	
Sahibganj	7,546	3 9 2	3 7 4	
Dumka	5,629	2 2 6	3 7 4	
Madhupur	5,496	4 1 0	4 8 11	
Total	2,414	2 10 10	3 9 0	
Grand Total for 1927-28	0,968	2 9 7	3 5 0	

FORM No. II.—*Statement showing the income of the municipal[ities in] Bihar and Orissa during the year ending 31st March 1927*—contd.

Name of Division and district.	Serial number of municipality.	Name of municipality.	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	From local funds. For educational purposes.	From local funds. For medical purposes.	From other sources. For general purposes.	From other sources. For educational purposes.	From other sources. For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Miscellaneous. Other items.
1	2	3	37	38	39	40	41	42	43	44	45
			Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.											
Monghyr ...	29	Monghyr ...	200	...	...	3,100	...	...	8,472	...	13,577
	30	Jamalpur...	...	...	300	...	...	...	2,392	296	503
		Total	200	...	300	3,100	...	...	10,864	296	14,080
Bhagalpur ...	31	Bhagalpur	...	...	...	644	...	...	15,311	...	3,319
	32	Colgong ...	...	...	...	...	...	...	1,259	9	17
		Total	...	...	...	644	...	...	16,570	9	3,336
Purnea ...	33	Purnea ...	...	...	11,662	...	...	8,234	25,833	3	195
	34	Kishenganj	...	...	...	...	...	...	792	...	967
	35	Katihar ...	...	...	...	66	...	...	429	...	489
	36	Forbesganj	...	...	...	...	...	...	1,066	...	190
		Total	...	...	11,662	66	...	8,634	28,120	3	1,840
Santal Parganas ...	37	Deoghar ...	...	...	...	510	...	...	1,886	...	585
	38	Sahibganj	...	...	1,261	...	...	1,785	4,256	...	215
	39	Dumka ...	...	...	1,450	...	...	1,224	7,320	...	673
	40	Madhupur	...	...	...	...	...	...	776	...	303
		Total	...	...	2,711	510	...	2,959	14,138	...	1,776
		Grand Total for 1927	200	...	14,673	4,320	...	11,593	69,692	308	21,032

Name of municipality.	Total income of the year excluding opening balance.	Extraordinary and Debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	(iv) Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
3	47	48	49	50	51	52	53	54	55	56	57	58	59	60
	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Monghyr ...	1,40,005	...	...	...	...	...	10,364	3,793	14,157	1,54,162	1,73,563	2 5 9	2 15 10	
Jamalpur...	80,433	...	...	...	...	...	2	84	86	80,519	1,13,545	2 12 7	3 3 10	
Total	2,20,438	...	...	...	...	...	10,366	3,877	14,243	2,34,681	2,87,108	2 8 1	3 1 2	
Bhagalpur	2,27,932	...	...	...	...	...	20,672	10,347	31,019	2,58,951	2,87,127	2 11 9	3 4 11	
Colgong ...	8,929	...	...	...	...	...	612	18	630	9,559	11,788	1 3 9	1 10 4	
Total	2,36,861	...	...	...	...	...	21,284	10,365	31,649	2,68,510	2,98,915	2 10 0	3 3 0	
Purnea ...	65,532	...	...	...	...	...	60	7,933	7,993	73,525	1,15,794	2 6 11	4 10 6	
Kishenganj	31,500	...	...	...	...	...	200	19	219	31,719	45,108	3 7 3	3 15 6	
Katihar ...	28,718	...	...	...	...	...	...	25	25	28,743	35,256	2 2 1	2 9 0	
Forbesganj	17,717	...	...	...	...	...	2,438	...	2,438	20,155	26,373	3 0 0	3 9 0	
Total	1,43,467	...	...	...	...	...	2,698	7,977	10,675	1,54,143	2,22,531	2 10 1	3 12 1	
Deoghar ...	37,993	...	...	...	...	10	...	...	10	38,003	43,743	2 4 7	3 1 2	
Sahibganj	40,392	...	...	...	...	...	...	150	150	41,042	47,546	3 9 2	3 7 4	
Dumka ...	25,603	...	...	...	...	...	1,391	3,553	4,844	30,447	35,629	2 2 6	3 7 4	
Madhupur	32,274	...	...	...	...	...	...	674	674	32,948	45,496	4 1 0	4 8 11	
Total	1,36,762	...	...	...	...	10	1,291	4,377	5,678	1,42,440	1,72,414	2 10 10	3 9 0	
Grand Total for 1927	7,37,528	...	...	...	...	10	35,639	26,596	62,245	7,99,773	9,80,968	3 9 7	3 5 0	

(a) Represents realization under Motor and Vehicles Act.
(b) Represents fees from Government hat.
(c) Includes Rs. 2,607 representing tax on vehicles with animals plying for hire.

Form no. II.—Statement showing the income of the municipal

Name of division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Municipal rates and taxes: Octroi. Total receipts from Octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	Rs.
ORISSA DIVISION.											
Cuttack	41	Cuttack ...	29,152	...	...	52,800	4,245	3,131	7,914	...	...
	42	Jajpur	504	...	...	848	506	287	...	...	...
	43	Kendrapara ...	5,464	...	...	968	1,631	448	266	...	...
Balasore	44	Balasore	3,841	...	...	3,644	2,428	510	533	...	...
Puri	45	Puri	50,736	...	...	47,325	4,259	247	...	...	...
Sambalpur ...	46	Sambalpur ...	16,823	47,992	...	...	7,819	...	8,905	...	...
		Total ...	1,06,520	47,992	...	1,05,605	20,288	4,623	17,618	...	...
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	47	Hazaribagh ...	7,455	...	...	19,034	3,753	430	...	...	...
	48	Chatra	3,040	...	...	629	958	204	...	...	...
	49	Giridih	10,424	...	...	14,627	1,678	597	...	...	...
		Total ...	20,919	...	...	34,290	6,389	1,231	...	...	...
Ranchi ...	50	Ranchi	36,998	...	...	47,085	9,041	3,521	...	...	...
	51	Lohardaga ...	1,614	...	...	115	2,650	639	...	...	...
	52	Doranda notified area committee.	*6,400	...	...	6,866	803	40	...	...	...
		Total ...	45,012	...	...	54,066	12,494	4,200	...	...	...
Palamau ...	53	Daltonganj ...	17,859	...	...	3,726	1,440	167	836	5,577	...
		Total ...	17,859	...	...	3,725	1,449	167	836	5,577	...
Manbhum ...	54	Purulia ...	6,292	...	...	25,499	3,836	1,466	...	...	...
	55	Jhalda	209	...	...	9,743	1,498	283	...	...	...
	56	Raghunathpur ...	3,658	...	...	...	153	176	...	...	...
	57	Dhanbad	18,207	...	...	22,356	6,409	367	...	...	...
		Total ...	28,366	...	...	57,548	11,896	2,292	...	...	...
Singhbhum ..	58	Chaibassa ...	7,970	...	...	12,393	3,353	448	...	...	...
	59	Chakradharpur ...	1,790	...	...	4,927	1,866	462	...	...	...
	60	Jugsalai notified area committee.	11,160	...	...	7,528	785	292	...	...	...
	61	Jamshedpur notified area committee.	75,064	...	...	...	2,753	...	...	...	...
		Total ...	95,984	...	...	24,848	8,757	1,202	...	...	...
		Total for 1927-28 ...	2,08,140	...	...	1,74,487	40,976	9,092	836	5,577	...
		Grand total for 1927-28	7,66,602	47,992	...	10,78,315	2,31,526	48,613	77,183	3,03,407	...
		Grand total for 1926-27	6,69,435	55,082	...	10,19,775	2,14,633	44,613	[illegible]	[illegible]	...

Name of municipality.	Municipal rates and taxes—concld. Other taxes. Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	(II)—Realizations under special Acts. From pounds.	From hackney carriages.	From other sources (iii). Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees from motor vehicles.	Fees on musical processions.	Miscellaneous.	Total.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
3	14	14 (a)	15	16	17	18	18 (a)	18 (b)	18(c)	18 (d)	18 (e)	19	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Cuttack	...	22	1,12,278	737	5,944	59	...	...	...	...	...	6,739	1 14 8	2 4 4	
Jajpur	5,671	29	10,312	600	...	10	...	...	...	26	...	636	0 14 0	1 2 0	
Kendrapara	6,817	74	14,263	168	...	35	...	...	...	...	...	203	0 15 7	1 3 8	
Balasore	11,748	3	34,614	452	616	1	...	26	...	...	...	1,095	1 7 2	2 0 0	
Puri	...	140	88,152	222	943	21	...	111	...	...	...	1,297	2 4 6	3 11 0	
Sambalpur	...	3	69,346	1,288	65	11	...	120	...	...	...	1,484	5 1 7	6 4 9	
Total	24,236	271	3,19,266	3,467	7,568	137	...	257	...	26	...	11,454	2 1 9	2 12 3	
Hazaribagh	...	...	37,488	672	...	52	...	62	3,110	...	...	3,896	2 3 1	3 10 10	
Chatra	4,000	16	5,807	720	...	7	...	...	557	...	...	1,284	0 11 3	1 2 5	
Giridih	...	141	25,948	809	2,728	54	...	79	1,151	...	2	4,823	1 5 11	1 13 7	
Total	4,000	157	69,243	2,201	2,728	113	...	141	4,818	...	2	10,003	1 9 1	2 6 9	
Ranchi	...	267	1,04,143	801	2,937	30	...	...	1,286	...	...	5,054	2 10 0	3 10 11	
Lohardaga	4,247	37	9,139	341	...	17	...	226	50	...	...	634	1 4 5	1 14 3	
Doranda notified area committee.	...	1	10,834	157	...	7	...	...	...	...	...	164	2 5 10	3 8 2	* The difference of Re. 1 is due to fraction of a rupee.
Total	4,247	305	1,24,116	1,299	2,937	54	...	226	1,336	...	...	5,852	2 6 7	3 6 8	
Daltonganj	4,792	165	23,179	1,135	...	33	...	40	...	...	...	1,208	2 5 9	5 0 7	
Total	4,792	165	23,179	1,135	...	33	...	40	...	...	...	1,208	2 5 0	5 0 7	
Purulia	...	41	47,464	1,036	2,592	14	...	316	687	...	...	4,645	2 2 3	3 13 5	
Jhalda	...	53	11,577	750	...	3	...	...	...	...	...	753	2 0 3	2 8 0	
Raghunathpur	2,371	14	3,565	262	...	...	...	...	...	...	...	262	0 8 9	0 11 8	
Dhanbad	...	17	39,720	1,368	600	...	...	326	...	...	48	2,342	3 5 1	4 4 5	
Total	2,371	125	1,02,326	3,416	3,192	17	...	642	687	...	48	8,002	2 3 3	3 5 7	
Chaibassa	...	118	23,253	626	...	9	...	...	...	...	...	635	2 8 6	3 5 8	
Chakradharpur	..	...	10,439	287	...	...	...	...	...	...	...	287	1 2 0	1 9 2	
Jugsalai notified area committee.	..	64	13,697	558	...	18	...	...	...	...	...	576	0 8 9	0 10 8	
Jamshedpur notified area committee.	...	802	3,555	292	...	...	...	...	...	...	...	292	0 0 11	0 2 0	
Total	...	984	50,944	1,763	...	27	...	...	...	...	...	1,790	0 8 2	0 10 10	
Total for 1927-28	15,410	1,736	3,69,808	9,814	8,857	244	...	1,049	6,841	...	50	26,855	1 7 6	2 3 4	
Grand total for 1927-28	[illegible]72,554	8,295	26,51,347	45,708	29,791	2,260	...	4,617	9,441	299	3,089	95,194	2 1 8	2 13 4	
Grand total for 1926-27	[illegible]7,248	4,869	25,75,177	43,830	26,316	2,075	...	5,188	2,734	51	6,491	86,685	2 0 9	2 14 2	

Name of division and district.	Serial number of municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation. Rents of lands, houses, serais [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees. Income from burning ghats and burial grounds.	Sale of night-soil.	Other fees.
1	2	3	20	21	22	23	24	25	26	27	27 (a)	27 (b)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORISSA DIVISION.												
Cuttack	41	Cuttack ...	2,106	95	1,035	...	...	338	...	...	...	...
	42	Jajpur ...	541	95	...	...	...	479	...	...	...	...
	43	Kendrapara	199	195	...	...	...	915	...	...	...	21
Balasore	44	Balasore ...	410	3	284	...	...	1,006	...	...	...	1
Puri	45	Puri ...	8,605	264	69	583	...	10,776	...	...	...	13,439
Sambalpur ...	46	Sambalpur	2,321	220	421	2,732	...	1,814	...	...	45	150
		Total	14,182	872	1,809	3,315	...	15,378	...	...	45	13,611
CHOTA NAGPUR DIVISION.												
Hazaribagh ...	47	Hazaribagh	2,735	...	9	315	...	2,045	...	...	...	...
	48	Chatra ...	120	...	138	...	...	1,043	...	...	...	...
	49	Giridih ...	...	...	45	315	...	880	...	...	226	...
		Total	2,855	...	192	630	...	3,968	...	...	226	...
Ranchi ...	50	Ranchi ...	2,512	1,700	...	...	...	17,012	...	...	...	...
	51	Lohardaga	254	26	9	143	...	1,286	...	...	...	861
	52	Doranda notified committee.	...	108	...	...	...	...	...	...	...	...
		Total	2,766	1,834	9	143	...	18,298	...	...	...	861
Palamau ...	53	Daltonganj	224	70	5	847	...	16,266	...	92	...	...
		Total	224	70	5	847	...	16,266	...	92	...	...
Manbhum ...	54	Purulia	4,092	...	...	...	...	12,731	...	...	...	...
	55	Jhalda ...	267	49	400	...	...	396	...	48	...	...
	56	Raghunathpur	3	...	8	...	...	196	...	...	...	...
	57	Dhanbad ...	...	...	...	...	...	...	...	...	...	...
		Total	4,362	49	408	...	...	13,323	...	48	...	...
Singhbhum ..	58	Chaibassa	313	...	84	243	...	2,206	...	...	...	12[illegible]
	59	Chakradharpur	...	...	...	...	...	...	...	...	...	...
	60	Jugsalai notified committee.	...	...	...	...	...	...	...	...	...	12[illegible]
	61	Jamshedpur notified area committee.	...	...	...	...	...	...	...	...	...	...
		Total	313	...	84	243	...	2,206	...	...	...	249
		Total for 1927-28	10,520	1,953	698	1,863	...	54,061	...	140	226	1,110
		Grand total for 1927	59,363	22,062	4,904	12,074	913	1,97,379	...	224	9,998	25,[illegible]
		Grand total for 192[illegible]	66,472	25,271	6,628	10,481	1,412	2,14,556	288	97	7,106	27,0[illegible]

Name of municipality.	Revenue derived from municipal property and powers apart from taxation—concld. Fines under Municipal and other Acts.	Interest of investments. For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general ... From Government. For general purposes.	For educational purposes.	For medical purposes.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
3	28	29	30	31	32	33	34	35	36	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
ORISSA DIVISION.												
Cuttack	1,422	...	...	...	...	5,046	3,000	4,609	599	1 14 8	2 4 4	
Jajpur	152	...	...	...	...	1,267	1,152	792	...	0 14 0	1 2 0	
Kendrapara	152	...	...	...	...	1,482	...	885	300	0 15 7	1 3 8	
Balasore	303	...	...	73	...	2,080	3,350	2,603	...	1 7 2	2 0 0	
Puri	323	5,073	...	...	...	39,732	4,911	3,097	...	2 4 6	3 11 0	
Sambalpur	616	...	...	..	...	8,318	...	4,899	...	5 1 7	6 4 9	
Total	2,968	5,673	...	72	...	57,925	12,413	16,892	899	2 1 9	2 12 3	
CHOTA NAGPUR DIVISION.												
Hazaribagh	268	...	...	...	...	5,372	10,000	4,337	...	2 3 1	3 10 10	
Chatra	208	...	...	...	...	1,509	...	654	..	0 11 3	1 2 5	
Giridih	1,036	...	...	...	...	3,502	...	865	...	1 5 11	1 13 7	
Total	1,512	...	...	...	..	9,383	10,000	5,856	...	1 9 1	2 6 9	
Ranchi	1,991	...	...	...	...	23,215	...	11,770	...	2 10 0	3 10 11	
Lohardaga	254	...	...	...	...	2,833	...	740	...	1 4 5	1 14 3	
Doranda notified committee.	...	...	...	...	...	108	3,150	1,408	...	2 5 10	3 8 2*	* The difference of Re. 1 is due to fraction of a rupee.
Total	2,245	...	...	...	...	26,156	3,150	13,918	...	2 6 7	3 6 8	
Daltonganj	184	4,954	...	...	...	22,642	...	1,077	...	2 5 9	5 0 7	
Total	184	4,954	...	...	...	22,642	...	1,977	...	2 5 9	5 0 7	
Purulia	686	...	..	...	...	17,509	...	2,423	...	2 2 3	3 13 5	
Jhalda	141	...	...	...	...	1,301	...	574	...	2 0 3	2 8 0	
Raghunathpur	7	...	...	...	...	214	...	510	...	0 8 9	0 11 8	
Dhanbad	609	...	...	...	...	609	...	1,512	...	3 5 1	4 4 5	
Total	1,443	...	...	...	..	19,633	...	5,019	...	2 3 3	3 5 7	
Chaibassa	421	198	...	...	...	3,591	640	1,713	...	2 8 6	3 5 8	
Chakradharpur	55	...	...	...	...	55	340	868	...	1 3 0	1 9 2	
Jugsalai notified committee.	122	...	...	...	...	245	1,600	...	...	0 8 9	0 10 8	
Jamshedpur notified area committee.	...	...	...	...	...	...	...	3,550	...	0 0 11	0 2 0	
Total	598	198	...	...	...	3,891	2,580	6,131	.	0 8 2	0 10 10	
Total for 1927-28	5,982	5,152	...	...	...	81,705	15,730	32,901	...	1 7 6	2 3 4	
Grand total for 1927	40,075	22,122	87	1,123	...	3,95,952	5[illegible],228	1,29,332	19,036	2 1 8	2 13 4	
Grand total for 192[illegible]	33,574	23,202	207	1,420	...	4,17,839	47,699	2,35,021	25,800	2 0 9	2 14 2	

... in the Chota Nagpur Division during the year ending 31st March 1928—concld.

Name of division and district.	Serial number of municipality.	Name of municipality.	(… and special purposes). From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.
1	2	3	37	38	39	40	41	42	43	44	45
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORISSA DIVISION.											
Cuttack ...	41	Cuttack ...	...	...	...	...	...	...	8,203	97	837
	42	Jajpur ...	20	...	...	...	...	...	1,971	...	99
	43	Kendrapara	...	...	...	...	...	...	1,185	...	5
Balasore ...	44	Balasore ...	...	...	...	...	...	...	5,953	...	974
Puri ...	45	Puri ...	...	...	...	...	...	...	8,008	768	4,631
Sambalpur ...	46	Sambalpur	...	...	...	...	...	...	4,899	...	1,407
		Total	20	...	...	...	...	...	30,234	865	7,053
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	47	Hazaribagh	...	...	...	...	...	...	14,337	...	1,663
	48	Chatra ...	...	...	...	...	...	...	654	...	237
	49	Giridih ...	...	...	...	...	...	...	865	...	748
		Total	...	...	...	...	...	...	15,856	...	2,648
Ranchi ...	50	Ranchi ...	...	...	...	...	...	...	11,770	...	1,849
	51	Lohardaga	...	...	...	...	...	...	740	...	200
	52	Doranda notified committee.	...	...	...	...	...	...	4,558	...	431
		Total	...	...	...	...	...	...	17,068	...	2,480
Palamau ...	53	Daltonganj	...	...	...	...	...	...	1,977	58	411
		Total	...	...	...	...	...	...	1,977	58	411
Manbhum ...	54	Purulia	...	...	...	...	...	...	2,423	...	13,078
	55	Jhalda ...	...	...	...	...	...	...	574	...	141
	56	Raghunathpur	...	...	...	...	...	...	510	...	210
	57	Dhanbad ...	...	...	...	6,000	...	...	7,512	248	822
		Total	...	...	...	6,000	...	...	11,019	248	14,251
Singhbhum ...	58	Chaibassa	...	...	...	...	...	...	2,353	...	960
	59	Chakradharpur	200	...	...	...	...	...	1,408	...	337
	60	Jugsalai notified committee.	...	...	406	...	...	106	2,112	...	98
	61	Jamshedpur not area committee.	...	...	...	...	...	...	3,550	...	...
		Total	200	...	406	...	...	106	9,423	...	1,395
		Total for 1927-28	200	...	406	6,000	...	106	55,343	306	21,185
		Grand total for 192	10,240	...	63,097	14,871	7,148	38,568	3,38,085	5,780	82,971
		Grand total for 192	22,530	636	82,844	22,292	920	54,040	4,91,74[illegible]	[illegible]	[illegible]

Name of division and district.	Serial number of municipality.	Name of municipality.	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
1	2	3	47	48	49	50	51	52	53	54	55	56	57	58	59	60
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
ORISSA DIVISION.																
Cuttack ...	41	Cuttack ...	1,33,206	...	...	...	...	50	2,076	2,159	4,285	1,37,491	1,66,643	1 14 8	2 4 4	
	42	Jajpur ...	14,285	...	...	...	...	30	991	127	1,138	15,423	15,937	0 14 0	1 2 0	
	43	Kendrapara	17,138	...	...	...	...	...	450	387	837	17,975	23,430	0 15 7	1 3 8	
Balasore ...	44	Balasore ...	34,717	...	...	...	...	...	455	352	807	35,524	39,365	1 7 2	2 0 0	
Puri ...	45	Puri ...	1,42,888	...	...	...	...	...	13,686	9,380	22,966	1,65,854	2,16,590	2 4 6	3 11 0	
Sambalpur ...	46	Sambalpur	85,454	...	...	...	...	136	1,672	923	2,730	88,185	1,05,008	5 1 7	6 4 9	
		Total	4,27,688	...	...	...	...	216	19,330	13,228	32,764	4,60,452	5,66,072	2 1 9	2 12 3	
CHOTA NAGPUR DIVISION.																
Hazaribagh ...	47	Hazaribagh	62,761	...	...	...	...	...	1,133	872	2,005	64,766	72,221	2 3 1	3 10 10	
	48	Chatra ...	9,491	...	...	...	...	...	643	...	643	10,134	13,174	0 11 3	1 2 5	
	49	Giridih ...	34,881	...	...	...	...	30	210	...	240	35,121	45,545	1 5 11	1 13 7	
		Total	1,07,133	...	...	...	...	30	1,986	872	2,888	1,10,021	1,30,940	1 9 1	2 6 9	
Ranchi ...	50	Ranchi ...	1,46,931	.	...	...	...	140	5,131	5,758	11,029	1,57,060	1,94,058	2 10 0	3 10 11	
	51	Lohardaga	13,546	...	...	...	...	50	10	45	105	13,651	15,265	1 4 5	1 14 3	
	52	Doranda notified committee.	16,095	...	...	..	...	...	...	100	100	16,195	22,595	2 5 10	3 8 2	* The difference of Re. 1 is due to fraction of a rupee.
		Total	1,75,672	...	...	...	...	190	5,141	5,903	11,234	1,86,906	2,31,918	2 6 7	3 6 8	
Palamau ...	53	Daltonganj	49,475	...	...	...	...	...	3,170	989	4,159	53,634	71,493	2 5 9	5 0 7	
		Total	49,475	...	...	...	..	...	3,170	989	4,159	53,634	71,493	2 5 9	5 0 7	
Manbhum ...	54	Purulia	85,119	...	...	...	...	...	1,537	6,553	8,090	93,209	99,501	2 2 3	3 13 5	
	55	Jhalda ...	14,346	...	...	...	...	...	370	426	796	15,142	15,351	2 0 3	2 8 0	
	56	Raghunathpur	4,761	...	...	...	...	...	...	...	...	4,761	8,419	0 8 9	0 11 8	
	57	Dhanbad ...	51,253	...	...	...	...	...	...	382	382	51,635	69,842	3 5 1	4 4 5	
		Total	1,55,479	...	...	...	...	...	1,907	7,361	9,268	1,64,747	1,93,113	2 3 3	3 5 7	
Singhbhum ...	58	Chaibassa	30,792	...	...	...	1,200	...	775	1,053	3,028	31,820	41,790	2 8 6	3 5 8	
	59	Chakradharpur	12,526	...	...	...	...	...	960	9	969	13,495	15,385	1 2 0	1 0 2	
	60	Jugsalai notified committee.	16,728	...	...	...	...	25	...	...	25	16,753	27,913	0 8 9	0 10 8	
	61	Jamshedpur not area committee.	7,397	...	...	...	...	...	...	...	...	7,397	82,461	0 0 11	0 2 0	
		Total	67,443	...	...	...	1,200	25	1,735	1,062	4,022	7[illegible],465	1,67,449	0 8 2	0 10 10	
		Total for 1927-28	5,55,202	...	...	...	1,200	245	13,939	16,187	31,671	5,86,773	7,94,913	1 7 6	2 3 4	
		Grand total for 192	35,69,930	43,894	50,000	...	1,200	1,945	1,79,382	1,27,[illegible]30	4,03,551	39,72,481	47,39,143	2 1 8	2 13 4	
		Grand total for 192	36,35,616	40,583	47,500	..	1,000	5,552	2,34,280	1,12,291	4,5[illegible],179	40,85,795	47,55,230	2 0 9	2 14 2	

FORM NO. III.—*Statement showing the expenditure of the municip[alities] in Bihar and Orissa during the year ending 31st March 1928.*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge. — General Administration (i) Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Public safety. — …buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Public health and convenience. — Water-supply. Capital outlay.	Water-supply. Establishment, repairs, etc.	Drainage. Capital outlay.	Drainage. Establishment, repairs, etc.	Conservancy (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Remarks.
1	2	3	4	5	6	7	8	9	10	12	13	14	15	16	17	18	19	20	21	21(a)	22	62
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.		PATNA DIVISION.																				
Patna	1	Patna City ...	7,753	17,277	...	...	157	32	...	...	34,342	...	...	34,342	...	45,545	3,520	19,839	1,55,545	8,893	10,577	
	2	Barh	873	1,425	593	...	21	60	...	...	1,895	...	...	1,895	...	4,411	...	...	5,379	754	8,538	
	3	Bihar	1,959	2,967	...	...	...	...	...	...	3,497	...	...	3,497	...	63	...	1,524	15,407	...	3,726	
	4	Dinapore N.zamat ...	747	2,451	...	...	...	536	...	...	2,624	...	...	2,624	...	398	...	...	15,852	...	2,790	
	5	Khagaul	1,085	1,201	...	...	...	...	...	...	2,511	...	...	2,511	...	24	95	1,337	5,017	...	120	
	6	Patna Administration Committee.	13,400	5,319	...	...	...	...	...	...	8,789	...	201	8,990	...	32,337	...	8,551	42,839	3,139	...	
		Total ...	26,717	30,640	593	...	178	628	...	...	53,658	...	201	53,859	...	82,782	3,615	31,251	2,40,068	12,786	25,661	
Gaya	7	Gaya	7,171	7,908	...	...	...	180	...	...	14,430	...	...	14,430	...	39,472	...	1,353	94,004	4,080	...	
	8	Tikari	561	717	...	...	...	...	...	...	592	...	3	595	...	54	...	181	2,575	...	749	
	9	Daudnagar ...	942	530	...	...	...	...	...	...	470	...	...	470	...	292	...	316	2,550	...	947	
		Total ...	8,674	9,155	...	...	...	180	...	...	15,492	...	3	15,495	...	39,818	...	1,850	99,129	4,080	1,696	
Shahabad	10	Arrah	1,988	10,246	...	...	68	...	...	...	5,380	...	...	5,380	3,232	17,228	...	5,944	22,723	1,283	1,200	
	11	Jagdispur ...	474	688	...	5	7	...	...	...	521	...	...	521	...	44	...	179	1,590	...	650	
	12	Buxar	628	1,287	...	...	108	...	...	...	2,354	...	2	2,356	978	...	...	737	5,828	...	1,500	
	13	Dumraon	715	1,189	...	...	...	...	...	...	1,680	...	...	1,680	...	9	102	1,172	5,500	...	234	
	14	Bhabhua	613	435	...	...	12	...	...	...	579	...	...	579	...	311	...	3,483	1,915	...	1,600	
	15	Sasaram ...	857	1,880	...	3,502	...	...	...	...	2,872	...	...	2,872	...	574	...	782	7,906	925	4,000	
		Total ...	5,275	15,725	...	3,507	195	...	...	...	13,386	...	2	13,388	4,210	18,166	102	12,297	45,464	2,208	9,184	
		Divisional Total for 1927-28.	40,666	55,520	593	3,507	373	808	...	...	82,536	...	206	82,742	4,210	1,40,766	3,717	45,398	3,84,661	19,074	36,541	

FORM NO. III.—*Statement showing the expenditure of the municipalities in Bihar and Orissa during the year ending 31st March 1928.*

Name of division and district. (1)	Serial number of municipality. (2)	Name of municipality. (3)	Public health and convenience—concld.: Plague charges. (23)	Vaccination. (24)	Other sanitary requirements. (24(a))	Markets and slaughter-houses. (25)	Pounds. (26)	Dak bungalows and serais. (27)	Arboriculture, public gardens and experimental cultivation. (28)	Veterinary charges. (29)	Registration of births and deaths. (30)	Public Works: Establishment (ii). (31)	Public Works: Buildings (iii). (32)	Public Works: Roads. (33)	Public Works: Stores (iii). (34)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.															
Patna	1	Patna City ...	1,044	1,502	...	3,375	...	...	1,265	876	...	7,174	2,591	56,080	380
	2	Barh	3	78	...	10	351	...	...	...	...	...	236	2,916	...
	3	Bihar	173	168	...	...	...	...	...	...	...	648	507	5,910	...
	4	Dinapore Nizamat ...	110	142	...	...	310	...	...	...	...	...	559	5,750	...
	5	Khagaul	97	90	...	...	...	...	...	...	...	...	...	376	348
	6	Patna Administration Committee.	...	198	827	23,096	...	...	...	...	...	...	4,305	...	...
		Total ...	1,427	2,178	827	26,481	661	...	1,265	878	...	7,822	8,288	71,032	728
Gaya ...	7	Gaya	1,852	550	15,705	1,334	129	...	398	...	...	5,981	1,222	41,074	80
	8	Tikari	...	98	137	...	30	...	68	...	...	74	12	...	...
	9	Daudnagar ...	...	106	...	387	...	...	71	...	...	...	2,420	218	...
		Total ..	1,852	754	15,842	1,721	159	...	537	...	...	6,055	3,663	41,292	80
Shahabad ...	10	Arrah	...	311	...	1,083	...	...	...	...	...	1,202	1,434	13,341	...
	11	Jagdispur ..	...	111	...	12	45	...	...	...	...	...	10	377	...
	12	Buxar	...	156	...	...	124	...	...	...	...	1,215	48	2,230	...
	13	Dumraon	...	124	284	35	...	...	...	...	...	283	222	3,049	...
	14	Bhabhua	130	87	756	76	...	...	...	...	...	...	357	149	...
	15	Sasaram .	...	205	647	1,575	...	...	96	...	...	...	1,411	9,215	...
		Total .	130	894	1,687	2,781	169	...	96	...	...	2,700	3,483	28,361	...
PATNA DIVISION.		Divisional Total for 1927-28.	3,409	3,926	18,356	30,983	989	...	1,898	878	...	16,577	15,433	1,40,685	608

Name of municipality. (3)	Public Instruction: Schools and colleges. (36)	Public Instruction: Contributions. (37)	Public Instruction: Libraries, museums, menageries, etc. (38)	Public Instruction: Total. (39)	Contributions: For general purposes. (40)	Miscellaneous: Interest on Loans: Interest due on account of previous year. (41)	Miscellaneous: Interest on Loans: Interest due on account of current year. (42)	Miscellaneous: Discount. (43)	Miscellaneous: Actual cost of work done for private individuals. (44)	Miscellaneous: Other items: Printing charges. (45)	Miscellaneous: Other items: Law charges. (45(a))	Miscellaneous: Other items: Provident fund contribution. (45(b))	Remarks. (62)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Patna City	...	24,933	610	25,543	895	...	4,004	...	65	2,088	2,967	2,285	
Barh	...	1,895	...	1,895	...	...	...	...	...	213	504	145	
Bihar	...	4,480	...	4,480	...	...	...	...	...	766	223	222	
Dinapore Nizamat	...	3,611	...	3,611	...	...	...	...	...	688	492	290	
Khagaul	1,353	...	...	1,353	...	...	...	...	902	164	323	206	
Patna Administration Committee.	35,116	...	...	35,116	...	...	...	...	...	...	355	1,341	
Total	36,469	34,919	610	71,998	895	...	4,004	...	355	3,919	4,864	4,489	
Gaya	12,496	...	...	12,496	7,693	...	1,712	...	...	1,500	3,228	1,697	
Tikari	...	1,025	25	1,050	...	...	...	...	...	303	...	49	
Daudnagar	...	2,545	...	2,545	...	...	...	...	...	148	32	119	
Total	12,496	3,570	25	16,091	7,693	...	1,712	...	...	1,951	3,260	1,865	
Arrah	2,554	5,409	240	8,203	...	...	...	...	...	592	639	677	
Jagdispur	243	1,133	36	1,412	...	...	...	...	...	24	27	136	
Buxar	...	1,003	...	1,003	...	...	...	...	...	454	...	...	
Dumraon	...	2,252	10	2,262	...	...	...	...	...	252	1,042	169	
Bhabhua	536	159	25	720	...	...	...	...	...	131	36	41	
Sasaram	...	5,351	...	5,351	...	471	...	...	...	397	480	386	
Total	3,333	15,307	311	18,951	..	471	...	...	...	1,850	2,224	1,409	
Divisional Total for 1927-28.	52,298	53,796	946	1,07,040	8,588	471	5,716		355	7,720	10,348	7,763	

FORM NO. III.—*Statement showing the expenditure of the municip[alities] in Bihar and Orissa during the year ending 31st March 1928.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concld. Other items—concld. Miscellaneous.	Other items—concld. Total.	Miscellaneous—concld. Total.	Total expenditure.	Investments. In securities (other than for sinking funds).	Investments. In savings bank.	Payment to sinking fund.	Repayment of loans.	Advances. Permanent.	... and debt. Deposits.	... and debt. Total.	Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand total.	Remarks.
1	2	3	45(c)	46	47	48	49	50	51	52	53	55	56	57	58	59	60	61	62
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.		PATNA DIVISION																	
Patna	1	Patna City	2,382	9,722	13,791	4,18,002	...	...	...	20,763	...	10,775	67,451	4,85,453	5,345	57,562	62,907	5,48,360	
	2	Barh ...	262	1,124	1,124	30,561	...	...	...	...	...	...	2,017	32,578	...	2,200	2,200	34,778	
	3	Bihar ...	22	1,233	1,233	42,262	...	...	...	...	...	...	300	42,562	...	2,051	2,051	44,613	
	4	Dinapore Nizamat	448	1,918	1,918	37,738	...	300	...	...	...	488	2,715	40,453	...	898	898	41,351	
	5	Khagaul ...	88	781	1,071	15,625	...	200	...	...	...	...	45	15,670	...	1,714	1,714	17,384	
	6	Patna Administration Committee.	2,401	4,097	4,097	1,82,304	...	...	1,500	4,503	...	3,977	10,402	1,82,706	58,500	25,958	84,458	2,77,164	
		Total	5,603	18,875	23,234	7,26,492	...	500	1,500	25,266	...	15,240	82,930	8,00,422	63,845	90,383	1,54,228	9,63,650	
Gaya ...	7	Gaya ...	4,642	11,067	12,779	2,69,891	...	...	...	5,599	...	17,901	31,167	3,01,058	...	29,091	29,091	3,30,149	
	8	Tikari ...	149	501	501	7,402	...	...	...	...	...	65	65	7,467	...	2,377	2,377	9,844	
	9	Daudnagar	657	956	956	12,759	...	...	...	...	...	200	329	13,088	...	3,893	3,893	16,981	
		Total	5,448	12,524	14,236	2,90,052	...	...	...	5,599	...	18,166	31,561	3,21,613	...	35,361	35,361	3,56,974	
Shahabad ...	10	Arrah ...	471	2,379	2,379	97,245	...	...	...	...	...	423	6,411	1,03,656	...	6,062	6,062	1,09,718	
	11	Jagdispur	...	187	187	6,312	...	...	...	...	...	...	505	6,817	...	532	532	7,349	
	12	Buxar ...	1,204	1,658	1,658	19,856	...	...	...	...	...	...	...	19,856	...	1,686	1,686	21,542	
	13	Dumraon ...	5	1,468	1,468	18,328	...	...	...	...	...	4	4,076	22,404	...	564	564	22,968	
	14	Bhabhua ...	318	526	526	11,749	...	...	...	...	...	131	1,118	12,867	...	5,901	5,901	18,768	
	15	Sasaram	267	1,530	2,001	43,801	...	...	...	...	...	4	1,474	45,275	...	13,015	13,015	58,290	
		Total	2,265	7,748	8,219	1,97,291	...	...	...	380	...	562	13,584	2,10,875	...	27,760	27,760	2,38,635	
		Divisional Total 1927-28.	13,316	39,147	45,689	12,13,835	...	500	1,500	31,245	...	33,968	1,28,075	13,41,910	63,845	1,53,504	2,17,349	15,59,259	

FORM NO. III.—*Statement showing the expenditure of the municipalities in*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge: General administration (a) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Public safety: Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TIRHUT DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Saran ...	16	Chapra	2,430	4,185	...	...	10	...	...	6,625	...	6,044	...	33	6,077
	17	Revelganj ...	726	462	4	...	...	...	...	1,192	...	621	...	...	621
	18	Siwan	921	1,147	...	...	...	...	...	2,068	...	2,037	...	...	2,037
		Total ...	4,077	5,794	4	...	10	...	...	9,885	...	8,702	...	33	8,735
Champaran ...	19	Motihari ...	1,200	1,895	...	...	...	36	...	3,131	12	4,169	...	3	4,184
	20	Bettiah	653	2,216	...	...	...	...	...	2,869	...	5,084	...	10	5,094
		Total ...	1,853	4,111	...	...	...	36	...	6,000	12	9,253	...	13	9,278
Muzaffarpur ...	21	Muzaffarpur ...	5,655	6,499	...	...	746	...	...	12,900	14	8,121	...	10	8,145
	22	Hajipur	811	1,195	...	...	...	...	...	2,006	...	2,542	...	...	2,542
	23	Lalganj	592	815	...	...	...	...	...	1,407	...	942	...	...	942
	24	Sitamarhi ...	1,182	1,397	...	...	...	...	...	2,579	...	1,577	...	...	1,577
		Total ...	8,240	9,906	...	...	746	...	...	18,892	14	13,182	...	10	13,206
Darbhanga ...	25	Darbhanga ...	3,240	4,683	...	...	168	...	...	8,091	2	7,186	...	56	7,244
	26	Madhubani ...	854	826	...	...	...	...	...	1,680	23	2,277	...	...	2,300
	27	Roserah ...	574	565	...	20	...	...	...	1,159	...	372	...	...	372
	28	Samastipur ...	1,079	1,272	...	...	91	...	...	2,442	...	1,250	...	...	1,250
		Total ...	5,747	7,346	...	20	259	...	...	13,372	25	11,085	...	56	11,166
		Grant Total for 1927-28.	19,917	27,167	4	20	1,015	36	...	48,149	51	42,222	...	112	42,385

Serial number of municipality.	Name of municipality.	Public health and convenience: Water-supply: Capital outlay.	Water-supply: Establishment, repairs, etc.	Drainage: Capital outlay.	Drainage: Establishment, repairs, etc.	Conservancy (including road cleaning and watering) latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.		Remarks.
2	3	17	18	19	20	21	21(a)	22	23	24	24(a)		62
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
16	Chapra	...	...	...	1,107	34,403	1,001	20,780	718	601	...	09	
17	Revelganj	...	78	...	15	1,209	...	2,586	...	154	34	61	
18	Siwan	...	761	...	848	7,850	...	16,057	206	178	...	09	
	Total	...	820	...	1,970	43,552	1,001	39,423	1,014	933	34	79	
19	Motihari	...	80	...	2,048	9,625	...	24,814	...	178	24	55	
20	Bettiah	...	1,064	...	1,377	21,299	...	...	79	182	...	32	
	Total	...	1,144	...	3,425	30,924	..	24,814	79	360	24	87	
21	Muzaffarpur	5,362	30,256	...	5,364	55,783	2,659	6,600	424	520	...	25	
22	Hajipur	...	100	...	226	6,905	...	8,075	5	144	32	06	
23	Lalganj	...	123	355	148	1,403	...	...	...	195	...	17	
24	Sitamarhi	...	35	...	474	8,028	...	9,556	152	195	...	78	
	Total	5,362	30,514	355	6,212	72,119	2,659	24,231	581	1,054	32	26	
25	Darbhanga	...	800	...	140	28,183	3,261	1,600	193	355	70	82	
26	Madhubani	...	121	...	84	7,989	...	3,748	40	149	...	8	
27	Roserah	...	232	...	255	2,522	...	3,552	3	90	...	8	
28	Samastipur	...	55	...	1,079	8,005	...	9,221	3	219	8	1	
	Total	...	1,208	...	1,558	46,699	3,261	18,116	239	813	78	9	
	Grant Total for 1927-28.	5,362	33,695	355	13,165	1,93,294	6,921	1,15,584	1,913	3,160	168	1	

FORM NO. III.—*Statement showing the expenditure of the municipal[ities in] Bihar and Orissa during the year ending 31st March 1928—contd.*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge.							
			General Administration, (i) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.			Rs.			
BHAGALPUR DIVISION.										
Monghyr	29	Monghyr ...	4,251	4,516	...	...	...	...	...	[illegible]
	30	Jamalpur ...	3,901	3,555	...	...	...	164	...	[illegible]
		Total ...	8,152	8,071	...	...	...	164	...	[illegible]
Bhagalpur	31	Bhagalpur ...	7,574	11,284	...	...	123	45	...	[illegible]
	32	Colgong ...	647	655	...	...	...	...	...	[illegible]
		Total ...	8,221	11,939	...	...	123	45	...	[illegible]
Purnea	33	Purnea ...	2,559	2,957	...	...	...	...	...	[illegible]
	34	Kishanganj ...	1,423	2,791	...	3,400	...	...	...	[illegible]
	35	Katihar ...	1,564	2,542	...	...	...	...	...	[illegible]
	36	Forbesganj ...	859	823	...	...	...	...	...	[illegible]
		Total ...	6,405	9,113	...	3,400	...	...	..	[illegible]
Santal Parganas	37	Deoghar ...	1,194	1,169	...	...	300	...	...	[illegible]
	38	Sahibganj ...	1,608	2,492	...	...	391	...	...	[illegible]
	39	Dumka ...	1,289	1,087	...	...	140	...	...	[illegible]
	40	Madhupur ...	1,357	1,332	...	...	425	...	...	[illegible]
		Total ...	5,448	6,080	...	...	1,256	...	...	[illegible]
		Divisional Total ...	28,226	35,203	...	3,400	[illegible]	[illegible]	[illegible]	[illegible]

Name of municipality.	Public safety.					Public health and convenience.						
						Water-supply.		Drainage.				
	[... engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.
	[12]	13	14	15	16	17	18	19	20	21	21(a)	23
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Monghyr	[illegible]	5,145	...	...	5,145	2,313	43,052	621	4,102	29,154	2,946	3,500
Jamalpur	[illegible]	2,325	...	196	2,521	211	1,070	1,220	6,290	30,069	1,468	1,913
Total	[illegible]	7,470	...	196	7,666	2,524	44,122	1,841	10,392	59,223	4,414	5,413
Bhagalpur	[illegible]	7,553	...	13	7,566	526	47,379	2,194	4,836	54,908	6,789	5,000
Colgong	[illegible]	591	...	...	591	...	...	...	347	2,140	...	1,000
Total	[illegible]	8,144	...	13	8,157	526	47,379	2,194	5,183	57,048	6,789	6,000
Purnea	[illegible]	3,833	...	8	3,841	...	379	41	1,275	12,375	...	33,504
Kishanganj	[illegible]	2,392	...	3	2,395	...	1,600	...	831	7,210	...	2,800
Katihar	[illegible]	2,156	...	10	2,166	646	...	...	1,098	5,952	600	2,000
Forbesganj	[illegible]	1,577	...	...	1,577	743	...	603	...	3,837	...	1,300
Total	[illegible]	9,958	...	21	9,979	1,389	1,979	644	3,204	29,374	600	39,604
Deoghar	[illegible]	3,117	...	...	3,117	...	54	...	1,247	11,643	...	2,440
Sahibganj	[illegible]	2,425	...	16	2,441	...	2	...	2,428	9,997	1,080	5,375
Dumka	[illegible]	1,057	...	7	1,064	...	199	...	215	6,253	...	6,014
Madhupur	[illegible]	2,136	...	...	2,136	...	67	2	1,304	8,913	855	500
Total	[illegible]	8,735	...	23	8,758	...	322	2	5,194	36,706	1,935	14,329
Divisional Total	[illegible]	34,307	...	253	34,560	4,439	93,802	4,681	23,973	1,82,351	13,738	65,346

Remarks.

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(a) Includes Rs. 1,144 on account of bridge.

Form no. III.—Statement showing the expenditure of the munic

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charges. — General administration (i) Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account-books and papers, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.
1	2	3	4	5	6	7	8	9	10
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack ...	41	Cuttack	5,046	5,440	105	427	213	...	...
	42	Jajpur	941	831	...	...	...	...	...
	43	Kendrapara ...	1,020	1,225	32	44	...	...	...
Balasore ...	44	Balasore	2,214	2,965	...	...	...	...	...
Puri	45	Puri	4,049	7,136	...	...	13	...	...
Sambalpur ...	46	Sambalpur ...	3,576	7,952	...	...	...	...	...
		Divisional Total ...	16,843	25,549	137	471	226	...	...
CHOTA NAGPUR DIVISION.									
Hazaribagh ...	47	Hazaribagh ...	1,719	2,695	...	...	...	...	...
	48	Chatra ...	674	854	...	...	...	...	...
	49	Giridih ...	2,215	1,942	...	...	4	...	...
		Total ...	4,608	5,491	...	...	4	...	...
Ranchi	50	Ranchi ...	4,620	6,512	...	...	146	...	...
	51	Lohardaga ...	952	797	...	...	...	...	...
	52	Doranda N. A. C. ...	967	598	...	...	...	...	...
		Total ...	6,539	7,907	...	...	146	...	...
Palamau ...	53	Daltonganj ...	2,379	1,332	...	...	12	...	...
		Total ...	2,379	1,332	...	...	12	...	...
Manbhum ...	54	Purulia ...	3,926	3,991	...	...	83	...	...
	55	Jhalda ...	737	669	...	...	284	...	...
	56	Raghunathpur ...	424	355	...	...	...	...	...
	57	Dhanbad ...	3,279	3,683	...	...	...	...	...
		Total ...	8,366	8,698	...	...	367	...	...
Singhbhum ...	58	Chaibasa ...	1,574	1,049	...	...	...	...	...
	59	Chakradharpur ...	843	620	...	...	28	...	...
	60	Jugsalai N. A. C. ...	1,023	874	...	...	362	...	...
	61	Jamshedpur N. A. C.	...	...	...	...	...	...	...
		Total	3,440	2,543	...	...	390	...	...
		Divisional Total ...	25,332	25,971	...	...	919	...	...
		Grand Total for 1927-28	1,30,984	1,60,400	[illegible]	[illegible]	[illegible]	...	...
		Grand Total for 1926-27	1,26,490	[illegible]	734	[illegible]	[illegible]	...	...

Name of municipality.	Public safety. — Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outpost).	Rewards for destruction of wild animals and snakes.	Total.	Public health and convenience. — Water-supply. Capital outlay.	Water-supply. Establishment, repairs, etc.	Drainage. Capital outlay.	Drainage. Establishment, repairs, etc.	Conservancy (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Remarks.
	12	13	14	15	16	17	18	19	20	21	21(a)	22	63
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack	134	6,885	...	73	7,092	...	874	...	4,953	61,019	...	4,444	
Jajpur	...	585	...	7	592	...	100	...	118	4,720	...	1,372	
Kendrapara	...	1,136	...	2	1,138	...	453	...	156	5,303	...	4,273	
Balasore	...	1,372	...	...	1,372	...	1,028	632	120	9,833	863	2,710	
Puri	...	8,290	...	22	8,313	158	1,132	...	375	56,623	44	23,826	
Sambalpur	...	3,219	...	...	3,219	...	4,009	...	379	25,305	990	5,800	
Divisional Total	134	21,487	...	105	21,726	158	8,496	632	6,101	1,62,803	1,896	42,424	
Hazaribagh	...	2,794	...	51	2,845	...	4,745	...	2,052	20,535	240	2,500	
Chatra	...	654	...	...	654	...	140	...	...	2,823	...	600	
Giridih	...	1,236	...	...	1,236	...	944	...	...	15,495	1,609	...	
Total	...	4,684	...	51	4,735	...	5,829	...	2,052	38,853	1,849	3,100	
Ranchi	...	8,037	...	446	8,483	...	4,283	...	917	53,001	...	5,530	
Lohardaga	...	543	...	14	557	...	255	...	57	3,192	...	1,200	
Doranda N. A. C.	...	1,360	...	...	1,360	...	...	802	3,626	5,098	...	...	
Total	...	9,940	...	460	10,400	...	4,538	802	4,600	61,291	...	6,730	
Daltonganj	...	2,290	...	4	2,294	256	3,782	161	1,369	8,910	...	4,180	
Total	...	2,290	...	4	2,294	256	3,782	161	1,369	8,910	...	4,180	
Purulia	62	6,788	...	17	6,867	...	434	1,504	1,980	29,174	1,480	10,679	
Jhalda	...	1,044	...	...	1,044	...	527	...	786	3,666	587	...	
Raghunathpur	...	334	...	8	342	...	8	...	348	1,734	...	100	
Dhanbad	...	3,613	...	...	3,613		15	89	1,181	11,882	1,264	1,200	
Total	62	11,779	...	25	11,866	...	984	1,593	4,295	46,456	3,331	11,979	
Chaibasa	...	2,113	...	13	2,126	...	998	...	400	8,761	...	1,650	
Chakradharpur	...	824	...	...	824	...	64	...	418	5,642	...	...	
Jugsalai N. A. C.	...	580	...	...	580	2,769	2,769	...	1	4,865	886	993	
Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	...	
Total	...	3,517	...	13	3,530	2,769	1,190	...	319	19,268	886	2,643	
Divisional Total	62	32,210	...	553	32,825	3,025	16,323	2,556	13,135	1,74,778	6,066	28,632	
Grand Total for 1927-28	247	2,12,762	...	1,229	2,14,238	17,104	2,93,082	11,941	1,01,772	10,98,967	39,826	2,88,027	
Grand Total for 1926-27	76	1,89,061	...	932	1,90,009	30,579	2,72,409	10,314	1,02,988	10,62,406	46,194	3,50,42[illegible]	

Form No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed* [illegible] *age consumption or expenditure per head, and the incidence of ta*[illegible]

Division.	District.	Serial number of municipality.	Name of municipality.	Population.	Grain. (a) Gross imports.	Grain. (b) Gross amount of tax collected.	Grain. (c) Net imports.	Grain. (d) Net amount of tax collected.	Grain. (e) Net average consumption per head of population.	Refined Sugar. (a) Gross imports.	Refined Sugar. (b) Gross amount of tax collected.	Refined Sugar. (c) Net imports.	Refined Sugar. (d) Net amount of tax collected.	Unrefined Sugar. (a) Gross imports.	Unrefined Sugar. (b) Gross amount of tax collected.	Unrefined Sugar. (c) Net imports.	Unrefined Sugar. (d) Net amount of tax collected.	Unrefined Sugar. (e) Net average consumption per head of population.	Incidence of Taxation. Class I. (Net collections.)	Incidence of Taxation. Total octroi. (Net collections.)	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	20	77	78	79
Orissa ...	Sambalpur ...	6	Sambalpur ...	13,546	Mds. 1,400,726 26 0	Rs. 52,527 5 6	Mds. 5,53,566 26 0	Rs. 20,758 13 6	Mds. 40 34 10	Mds. 3,438 22 0	Rs. 2,149 1 6	Mds. 3,233 31 0	Rs 2,021 1 9	Mds. 2,930 38 0	Rs. 915 14 9	Mds. 2,930 38 0	Rs. 915 14 9	Mds. 0 8 11	2·1	3·5	

FORM No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed* [illegible] *municipality during the year ending 31st March 1928* [illegible] *age consumption or expenditure per head, and the*

Division.	District.	Serial number of municipality.	Name of municipality.	Ghi. (a) Gross imports.	Ghi. (b) Gross amount of tax collected.	Ghi. (c) Net imports.	Ghi. (d) Net amount of tax collected.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals. (b) Gross amount of tax collected.	Class I. (c) Net imports.	Class I. (d) Net amount of tax collected.	Class I. (e) Net average consumption per head of population.	Class II.—Animals for slaughter. (a) Gross imports.	Class II. (b) Gross amount of tax collected.	Class II. (c) Net imports.	Class II. (d) Net amount of tax collected	Class II. (e) Net average consumption per head of population.	Incidence of Taxation. Class I. (Net collections.)	Incidence of Taxation. Total octroi. (Net collections.)	Remarks.
1	2	3	4	21	22	23	24	27	28	29	30	31	32	33	34	35	77	78	79
Orissa ...	Sambalpur ...	6	Sambalpur	Mds. 2,130 16 12	Rs. 1,775 5 7	Mds. 2,021 13 4	Rs. 1,690 11 1½	Rs. 60,962 9 1½	Mds. 635,426 0 4	Rs. 28,916 2 10 1½	Mds. 43 36 6	Mds. 57 34 0	Rs. 514 8 0	Mds. 57 34 0	Rs. 514 8 0	Mds. 0 0 3	2·1	3·5	

Form No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed [illegible] Sambalpur municipality during the year ending 31st March 1928, the average consumption or expenditure per head, and the [illegible]*

Division.	District.	Serial number of municipality.	Name of municipality.	Oil. (a) Gross imports.	Oil. (b) Gross amount of tax collected.	Oil. (c) Net imports.	Oil. (d) Net amount of tax collected.	Oil. (e) Net average consumption per head of population.
1	2	3	4	36	37	38	39	40
Orissa ...	Sambalpur ...	6	Sambalpur	Mds. 1,59,118 7 0	Rs. 1,325 15 9½	Mds. 147,361 15 0	Rs. 1,228 0 4½	Mds. 10 14 1

Division.	District.	Serial number of municipality.	Name of municipality.	Class III.—Including [illegible] and Oil-seeds and Articles used for Fuel, Lighting and Washing. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.
1	2	3	4	41	42	43	44
Orissa ...	Sambalpur ...	6	Sambalpur	Mds. 324,230 1 0	Rs. 4,253 10 8	Mds. 3,02,372 9 0	Rs. 4,038 9 0

Division.	District.	Serial number of municipality.	Name of municipality.	Class IV.—Articles used in the construction of buildings. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected	(e) Net average consumption per head of population.
1	2	3	4	46	47	48	49	50
Orissa ...	Sambalpur ...	6	Sambalpur	Mds. 14[illegible] 12 0	Rs. 1,868 12 4½	Mds. 149,416 12 0	Rs. 1,868 12 4½	Mds. 11 0 8

Division.	District.	Serial number of municipality.	Name of municipality.	Class V.—Drugs, Gums, Spices and Perfumes. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected	(e) Net average consumption per head of population.	Incidence of Taxation. Class I. (Net collections.)	Incidence of Taxation. Total octroi. (Net collections.)	Remarks.
1	2	3	4	51	52	53	54	55	77	78	79
Orissa ...	Sambalpur ...	6	Sambalpur	Mds. 292,299 6 0	Rs. 4,661 1 0½	Mds. 151,250 6 0	Rs. 2,457 2 9½	Mds. 11 2 8	2·1	3·5	

FORM No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed* [illegible] *Sambalpur municipality during the year ending 31st March 1928, the average consumption or expenditure per head, and the* [illegible] *head of population.*

Division.	District.	Serial number of municipality.	Name of municipality.	CLASS VI—TOBACCO.					CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.			
				(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.
1	2	3	4	56	57	58	59	60	61	62	63	64
Orissa ...	Sambalpur ...	6	Sambalpur	Mds. 116,338 0 0	Rs. 1,321 5 10½	Mds. 112,190 8 0	Rs. 1,2[illegible]6 11 7½	Mds. 8 4 6	Mds. 587,[illegible]92 14 0	Rs 9,182 11 11	Mds. 486,4[illegible]5 14 0	Rs. 7,[illegible]01 1 2

[illegible]	CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING, AND MANUFACTURED ARTICLES OF DRESS.				CLASS VIII.—METALS AND ARTICLES OF METALS.						INCIDENCE OF TAXATION.		REMARKS.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I. (Net collections.)	Total octroi. (Net collections.)	
[illegible]6	67	68	69	70	71	72	73	74	75	76	77	78	[illegible]9
Mds. [illegible]	Rs. 9,630 1 8	Mds. 511,018 14 0	Rs. 8,022 13 5	Mds. 37 12 8	Mds. 138,437 5 0	Rs. 3,214 14 0	Mds. 127,522 11 0	Rs. 2,989 1 0	Mds. 9 6 7	Rs. 66 0 0	2·1	3·5	

APPENDIX A.

Statement showing the date of establishment of each municipality in Bihar and Orissa, the population within municipal limits, and the actual number of rate-payers, during the year 1927-28.

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			PATNA DIVISION.				
Patna ...	Patna ...	1	Patna City	November 1864 ...	110,523	27,500	24·88
		2	Barh	1st May 1870 ...	8,464	1,925	22·74
		3	Bihar	1st April 1869 ...	36,720	7,831	21·32
		4	Dinapore Nizamat	1st July 1887 ...	21,667	4,878	22·51
		5	Khagaul	" 1907 ...	7,195	1,451	20·13
		6	Patna Administration Committee	1st April 1916 ...	9,453	1,840	19·25
			Total ...	......	194,022	45,425	23·41
	Gaya ...	7	Gaya	May 1866 ...	67,562	15,416	22·8
		8	Tikari	October 1885 ...	4,827	1,331	27·5
		9	Daudnagar	Ditto ...	8,511	1,444	16·9
			Total ...	......	80,900	18,191	22·4
	Shahabad ...	10	Arrah	1st June 1865 ...	40,769	8,585	21·05
		11	Jagdispur	1st April 1869 ...	8,164	1,477	17·34
		12	Buxar	Ditto ...	1[illegible]08	2,470	24·4
		13	Dumraon	Ditto ...	14,132	2,675	18·9
		14	Bhabhua	Ditto ...	5,435	1,170	21·5
		15	Sasaram	Ditto ...	22,208	3,351	15·02
			Total ...	......	101,306	19,728	19·47
			Divisional Total ...	......	376,228	83,344	22·1

[Tirhut and Bhagalpur Divisions.]

APPENDIX A—*contd.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			TIRHUT DIVISION.				
Tirhut ...	Saran	16	Chapra	April 1864	42,415	11,419	26·9
		17	Revelganj ...	17th August 1876	8,186	1,443	17·6
		18	Siwan	April 1869	11,862	3,380	20·06
				Total ...	62,463	15,242	24·4
	Champaran ...	19	Motihari	15th April 1869	13,828	2,427	17·6
		20	Bettiah	15th April 1869	24,291	5,050	23·3
				Total ...	38,1[illegible]9	8,077	21·2
	Muzaffarpur ...	21	Muzaffarpur ...	1st November 1864 ...	32,755	7,456	22·7
		22	Hajipur	1st June 1869	16,760	3,300	19·6
		23	Lalganj	1st June 1869	7,148	1,865	26·09
		24	Sitamarhi ...	1st October 1882	10,532	1,660	15·7
				Total ...	67,195	14,281	21·2
	Darbhanga ...	25	Darbhanga ...	1st November 1864 ...	53,700	8,593	16·01
		26	Madhubani ...	1st April 1869	16,582	3,509	21·2
		27	Rosera	1st April 1869	8,187	2,139	26·1
		28	Samastipur ...	1st January 1899	8,017	1,69[illegible]	21·08
				Total ...	86,486	15,936	18·4
				Divisional Total ...	2[illegible]4,263	53,536	21·05
			BHAGALPUR DIVISION.				
Bhagalpur ...	Monghyr ...	29	Monghyr ...	1864	46,825	9,461	20·2
		30	Jamalpur ...	1883	24,827	3,446	13·8
				Total ...	71,652	12,907	18·01
	Bhagalpur ...	31	Bhagalpur ...	1864	68,878	12,835	18·6
		32	Colgong ...	1869	5,413	* 1,164	21·5
				Total ...	74,291	13,999	18·8
	Purnea ...	33	Purnea ...	1864	14,102	3,140	22·3
		34	Kishanganj ...	1887	7,934	1,900	23·9
		35	Katihar ...	1905	11,195	1,960	17·5
		36	Forbesganj ...	1912	4,958	908	18·2
				Total ...	38,199	7,914	20·7
	Santal Parganas ...	37	Deoghar ...	1869	12,855	1,477	11·9
		38	Sahibganj ...	1883	11,820	2,342	19·8
		39	Dumka ...	1903	7,396	1,491	20·1
		40	Madhupur ...	1909	7,053	929	13·1
				Total ...	38,624	6,239	16·1
				Divisional Total ...	222,766	41,059	18·4

* Increase is due to the imposition of holding tax in place of tax on persons.

[Orissa and Chota Nagpur Divisions.]

APPENDIX A—*concld.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			ORISSA DIVISION.				
Orissa ...	Cuttack ...	41	Cuttack	4th July 1876	58,582	9,546	16·3
		42	Jajpur	1st April 1869	11,015	2,296	20·8
		43	Kendrapara ...	1869	14,614	2,930	20
	Balasore	44	Balasore	1st April 1877	17,053	3,092	18·13
	Puri	45	Puri	1st April 1881	38,694	7,132	18·4
	Sambalpur ...	46	Sambalpur ...	9th April 1883	13,546	...	...
				Divisional Total ...	153,504	24,996	...
			CHOTA NAGPUR DIVISION.				
Chota Nagpur Division.	Hazaribagh ...	47	Hazaribagh ...	1st April 1869	17,060	3,284	19·2
		48	Chatra	1st April 1869	8,225	1,380	16·7
		49	Giridih	1st January 1902	18,874	2,999	15·8
				Total ...	44,159	7,6[illegible]3	17·3
	Ranchi ...	50	Ranchi	1st April 1869	39,628	5,440	13·7
		51	Lohardaga ...	1st July 1888	7,152	842	11·7
		52	Doranda N. A. C. ...	1st April 1924	4,581	1,154	25·2
				Total ...	51,361	7,436	14·4
	Palamau ...	53	Daltonganj ...	1st July 1888	9,817	2,065	21·0
				Total ...	9,817	2,065	21·0
	Manbhum ...	54	Purulia	26th July 1876	22,[illegible]61	3,460	15·6
		55	Jhalda	1st July 1888	5,737	1,007	17·5
		56	Raghunathpur ...	1st April 1888	6,493	826	12·7
		57	Dhanbad ...	1st April 1919	11,973	736	6·1
				Total ...	46,304	6,039	13·0
	Singhbhum ...	58	Chaibassa ...	1st April 1875	9,176	1,5[illegible]0	16·5
		59	Chakradharpur ...	1st April 1918	7,944	506	6·3
		60	Jugsalai N. A. C. ...	January 1924	25,[illegible]00	540	2·1
		61	Jamshedpur N. A. C.	July 1[illegible]	57,454	...	...
				Total ...	99,[illegible]76	2,586	2·5
				Divisional Total ...	3,51,277	25,759	10·2
				Grand Total for 1927-28 ...	1,258,[illegible]38	226,694	18·2
				Grand Total for 1926-27 ...	1,258.038	227,608	18·0

APPENDIX B.

Statement showing the results of general elections held in municipalities in Bihar and Orissa, during the year 1927-28.

Serial number of municipality.	Name of municipality.	Number of voters in the ward of municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	PATNA DIVISION.						
1	Patna City	No general election was held in any of the municipalities in the Division.					
2	Barh						
3	Bihar						
4	Dinapore Nizamat ...						
5	Khagaul						
6	Patna Administration Committee.						
7	Gaya						
8	Tikari						
9	Daudnagar						
10	Arrah						
11	Jagdispur						
12	Buxar						
13	Dumraon						
14	Bhabhua						
15	Sasaram						
	TIRHUT DIVISION.						
16	Chapra	No general election was held during the year.					
17	Revelganj						
18	Sewan						
19	Motihari						
20	Bettiah						
21	Muzaffarpur						
22	Hajipur						
23	Lalganj						
24	Sitamarhi						
25	Darbhanga						
26	Madhubani						
27	Rosorah						
28	Samastipur						

APPENDIX B—*contd.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward of municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	BHAGALPUR DIVISION.						
29	Monghyr	No election was held during the year.					
30	Jamalpur						
31	Bhagalpur						
32	Colgong						
33	Purnea						
34	Kishanganj						
35	Katihar						
36	Forbesganj	Ward no. I 501	253	46·5	3	7	
37	Deoghar	No general election was held during the year.					
38	Sahibganj	1,715	1,059	61·6	8	16	
39	Dumka	No general election was held during the year.					
40	Madhupur						
	ORISSA DIVISION.						
41	Cuttack	3,84[illegible]	2,252	59	24	55	
42	Jajpur	......	...	...	...	...	
43	Kendrapara	......	...	...	...	...	
44	Balasore	138	82	56·42	1	2	
45	Puri	......	...	...	...	...	
46	Sambalpur	......	...	...	...	...	There was a poll and as a result one was elected.

APPENDIX B.—*contd.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward of municipality if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	CHOTA NAGPUR DIVISION.						
47	Hazaribagh	......	...	...	...	...	No election was held during year under report.
48	Chatra	......	...	...	...	...	Ditto.
49	Giridih	......	...	...	...	...	Ditto.
50	Ranchi	......	...	...	...	...	Ditto.
51	Lohardaga	......	...	...	...	...	Ditto.
52	Doranda N. A. C.	......	...	...	...	...	All members of the Committee are nominated by Government.
53	Daltonganj	......	..	...	...	...	No election was held.
54	Purulia	......	...	...	...	...	No general election was held during the year.
55	Jhaldha	......	...	...	...	...	Ditto.
56	Raghunathpur	......	...	...	...	...	Ditto.
57	Dhanbad	......	...	...	...	...	Ditto.
58	Chaibassa	Ward no. VI 114	Nil	Nil	1	2	There was no general election. The statement shows the result of bye-election owing to the vacancy caused by the resignation of a commissioner of Ward VI out of the two candidates for election one had withdrawn his candidature before polling, there was no poll and the other candidate was declared elected.
59	Chakradharpur	Ward no. VI	35	52	1	2	......
60	Jugsalai	......	...	...	...	...	All members are appointed by Government.
61	Jamshedpur	......	...	...	...	...	Ditto.

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in Bihar and Orissa, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1927-28.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PATNA DIVISION.			Rs. a. p.	Rs. a. p.	
1	Patna City Municipality.	1. Rate on holdings...	At 9½ per cent. on valuation of the holding.	12,495 11 0	...	Revision of assessment in thana Khaje Kallan, Lodikatra, Sadikpur of new and improved holdings.
		2. Latrine Rate ...	At 6¼ per cent. on valuation of the holding.	7,721 9 4	...	
		3. Water-rate	At 4 per cent. on valuation of the holding within 400 feet radius and 7½ per cent. with house connection.	3,491 2 4	...	Extension of water pipe.
2	Barh Municipality.	1. Tax on persons ...	At 1 per cent. of annual income ...	...	...	
		2. Tax on Government and other public buildings.	At 10 per cent. on annual value of the building.	...		
		3. Latrine rate ...	At 5½ per cent. on annual value of each holding.	965 0 0	...	
3	Bihar Municipality.	1. Tax on persons ...	At 1½ per cent. according to the circumstances and property of the assessee.	...	329 3 0	Due to remission.
		2. Tax on holding ...	At 7½ per cent. on the annual valuation of the holding.	...	...	
		3. Latrine tax ...	At 6¼ per cent. on the annual value of the holding.	...	70 13 0	Due to remission.
4	Dinapore Nizamat Municipality.	1. Rate on annual value of holding.	At 7½ per cent.	...	...	The final result of the assessment is not yet known as all the appeal against assessment have not been decided.
		2. Tax on arable land	At 6¼ per cent.	...	...	
		3. Latrine fee ...	At 6 per cent.	...	...	
5	Khagaul Municipality.	1. Tax on holding ...	At 7½ per cent.	12 0 0	...	
6	Patna Administration Committee.	1. Holding tax ...	At 7½ per cent. or 5 per cent. ...	...	...	
		2. Latrine tax ...	At 5 per cent. or 7½ per cent. ...			
		3. Water-tax ...	At 7½ per cent. or 4 per cent. on annual value of holdings.	5,346 0 0	...	Increase due to assessment on new holdings.
7	Gaya Municipality.	1. Holding tax ...	At 7¼ per cent. on the annual value of holdings.	4 1 6	...	The increase is due to the assessment of new improved holdings.
		2. Latrine tax ...	At 6 per cent. on the annual value of holdings.	165 11 0	...	
		3. Water-tax ...	At 6 per cent. on the annual value of holdings.	...	30 7 9	The decrease is due to remission under poverty.
8	Tikari Municipality.	1. Holding tax ...	At 7¼ per cent. on the annual value of holdings.	...	...	There was no revision of assessment during the year.
		2. Latrine tax ...	At 3½ per cent. on the annual value of holdings.	...	...	
9	Daudnagar Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of public buildings.	...	...	Ditto ditto.
		2. Tax on persons ...	At an average rate of 2 per cent. per annum on income.	...	...	
10	Arrah Municipality.	1. Tax on holding ...	At 7½ per cent. on the annual value of the holding.	9,104 1 0	...	The increase is due to the revision of assessment.
		2. Water rate	At 7 per cent. on the annual value of the holding.	14,665 15 0	...	
		3. Latrine rate ...	At 5 per cent. on the annual value of the holding.	5,001 1 0	...	
11	Jagdispur Municipality.	1. Tax on person ...	At 1½ per cent. on annual income	...	...	
		2. Tax on houses ...	At 10 per cent. on annual value of Government building.			

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PATNA DIVISION—*contd.*			Rs. a. p.	Rs. a. p.	
13	Buxar Municipality.	1. Tax on person ...	At Rs. 1-8-0 per cent. according to the circumstances and property of assessees.	...	...	
		2. Tax on houses ...	At 7½ per cent. on the annual value of the public buildings.	...	...	
		3. Latrine rate ...	Class I from Rs. 6 to Rs. 12 at 8 per cent.	...	...	
			Class II from Rs. 63 to Rs. 25 at 12 per cent.	...	...	
			Class III from Rs. 26 to Rs. 50 at 3 per cent.	...	...	
			Class IV from Rs. 51 to Rs. 100 at 8 per cent.	...	...	
			Class V from Rs. 101 to Rs. 200 at 12 per cent.	...	...	
			Class VI from Rs. 201 to Rs. 400 at 4 per cent.	...	...	
13	Dumraon Municipality.	1. Tax on person ...	At Rs. 1-9-0 per cent. up to Rs. 600, at Rs. 1-10-0 per cent. from the amount exceeding Rs. 600.	...	...	
		2. Tax on public Building.	At 10 per cent. on the annual value of the holding.	...	...	
14	Bhabhua Municipality.	1. Tax on person ...	At 1 per cent. per annum according to the circumstances and property of the assessee.	...	...	
		2. Tax on houses ...	At 10 per cent. on the annual value of Government and other building.	...	...	
15	Sasaram Municipality.	1. Tax on person ...	At Rs. 1-8-0 per cent. on the property of assessee.	...	...	
		2. Holding tax ...	At 10 per cent. on the annual value of Government building.	...	...	

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION.			Rs. a. p.	Rs. a. p.	
16	Chapra ...	Holding tax ...	At 7½ per cent. on the annual value of holding.	178 5 6	...	Due to partial revision.
		Latrine tax ...	At 3¾ per cent. on the annual value of holding.	22 7 11	...	Ditto.
17	Revelganj ...	Holding tax ...	At 7½ per cent. on the annual value of holding.	...	7 15 0	No revision of assessment but only some holdings were remitted.
18	Sewan ...	Holding tax ...	At 7½ per cent. on the annual value of holding.	379 0 0	...	The increase is due to the partial revision of assessment made on the new and improved building.
		Latrine tax ...	At 4½ per cent. on the annual value of holding.	25 0 0	...	Ditto.
19	Motihari ...	Holding tax ...	At 7½ per cent. on the annual value of holdings whether Government, public or private.	The revising committee could not dispose of all the objections during the year. The Chairman reports that a little increase is expected.		A general revision of the assessment of the municipality was made by a Sub-Deputy Collector specially deputed for the purpose.
		Latrine tax ...	At 3 per cent. on the annual value of holdings whether Government or other buildings.			
20	Bettiah ...	Holding tax ...	At 7½ per cent. on annual rent and value of holdings in force throughout the whole town.	437 0 0	...	The increase is due to partial revision of assessment.
		Latrine tax ...	At Rs. 3-12-0 per cent. on annual value of holdings in force throughout the whole town except the rural area.	201 0 0	...	Ditto.
21	Muzaffarpur ...	Tax on holding ...	Holding tax at 7½ per cent. on the annual value of holding.	2,923 1 9	...	Due to partial revision of assessment on new constructed and improved buildings.
		Latrine rate ...	Latrine rate at 5 per cent. on the annual value of holdings.	1,974 11 3	...	Ditto.
		Water-rate ...	Water rate at 7½ per cent. on houses having pipe connection and 6 per cent. on houses that lie within the radius of 600 feet and 2½ per cent. on houses that lie beyond the radius of 600 feet and are within the radius 1,320 feet from the nearest stand point.	886 13 3	...	Ditto.
22	Hajipur ...	Rate on holdings ...	At 7½ per cent. on the annual value of Government and other buildings.	832 0 0	...	
		Latrine rate ...	At 5 per cent. on the annual value of the above said buildings.	1,240 0 0	...	Latrine tax raised from 4 per cent. to 5 per cent.
23	Lalganj ...	Rate on holdings and lands.	At 7½ per cent. on the total value of holding and arable land.	...	...	No partial or general revision of holding and arable land rates was made during the year under report.
24	Sitamarhi ...	Tax on holding ...	At 7 per cent. on the annual value of holding.	441 10 3	...	Increase due to assessment on some new buildings.
		Latrine rates ...	At 3½ per cent. on the annual value of holding.	412 2 9	...	Increase due to an increase in the percentage of latrine tax from 3 to 3½ per cent.
		House tax ...	At 7½ per cent. for rate payers in general. In case of Government building the rate is 10 per cent.	Nil	...	No revision of assessment during the year.
25	Darbhanga ...	Tax on persons ...	At Rs. 1-5-0 per cent.			
		Latrine tax ...	At Rs. 5 per cent.			

APPENDIX C—*continued*.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION.			Rs a. p.	Rs. a. p.	
26	Madhubani ...	Tax on person ...	At Re. 1-4-0 per cent. per annum	...	Personal tax.	The revision of assessment re[illegible] in increase of income.
		Rate on holding ...	At Rs. 10 per cent. on the annual value of holding on (Government and public buildings.)	1,458 15 0		
		Rate on latrine ...	Per quarter. Rs. a. p. For Re. 1 to Rs. 10 ... 0 2 0 " Rs. 11 to " 20 ... 0 3 0 " " 21 to " 30 ... 0 4 6 " " 31 to " 40 ... 0 6 0 " " 41 to " 50 ... 0 7 0 " " 51 to " 75 ... 0 12 0 " " 76 to " 100 ... 1 0 0 For over Rs. 100 at Rs. 4 per cent.	580 0 0	Latrine tax.	
27	Roserah ...	Tax on person ...	At 1 per cent. on annual income...			
		Rate on holding ...	Rate on holdings is levied at 7½ per cent. on the annual value of Government or other public buildings.	Nil	...	No assessment was made durin[illegible] year.
28	Samastipur ...	Tax on person ...	At Re. 1-0-0 per cent.			
		Tax on holding (public building only.)	At Rs. 10 per cent. on the annual value of holdings.	Nil	...	No assessment was made durin[illegible] year.
		Latrine tax ...	At Rs. 5½ per cent. on the annual value of holdings.			

APPENDIX C—*continued*.

Serial number of municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	BHAGALPUR DIVISION.			Rs. a. p.	Rs. a. p.	
29	Monghyr ..	Rate on holdings and arable lands.	At 7½ per cent.			
		Latrine tax ...	At the rate of Rs. 5-7-6 per cent.			
		Water-rate ...	At 7½ per cent. for the streets down which the pipes run and 6 per cent. for the streets down which the pipes do not run.			
30	Jamalpur ...	Tax on holdings ...	At 7½ per cent.			
		Tax on latrines ...	" 3½ " "	319 0 0	...	Increase is due to partial assessment.
31	Bhagalpur ...	Rates on holdings ...	At 7½ per cent. on the annual value of holdings.	53 0 0	...	
		Latrine tax ...	At 3 per cent. up to the value of Rs. 25. Above Rs. 25 but not exceeding Rs. 50 at 3½ per cent. Exceeding Rs. 50 but not exceeding Rs. 156 at 5½ per cent. Exceeding Rs. 156 at 6¼ per cent.	224 0 0	...	
		Water-rate ...	At 7½ per cent. on holdings having house connections. At 6½ per cent. on those having no connections.			
32	Colgong ...	Tax on holdings ...	At 6½ per cent. on the annual value of holdings.			
		Latrine tax ...	At 3 per cent. on the annual value of holdings.	63 0 0	...	Due to imposition of tax on some new buildings.
33	Purnea ...	Tax on holdings ...	At 7½ per cent.	299 0 0	...	Due to the rate being increased by ½ per cent.
		Latrine tax ...	At 5½ per cent.	...	...	Revision of assessement was taken up towards the Latter part of the year but was not completed within the year.
34	Kishanganj ...	Tax on persons ...	According to circumstances and property at 9 annas—Nine per cent. on the annual income	...	...	
		Tax on holdings is levied on Government and other public buildings.	At 10 per cent. on the annual value of such holdings.	...	...	
		Latrine fees ...	At graduated rates fixed by the Commissioners at a meeting.	...		
35	Katihar ...	Tax on holdings ...	At 7½ per cent. on the annual value of holdings.	...		
		Tax on latrines ...	At 4½ per cent. on the annual value of holdings.			
36	Forbesganj ...	Tax on persons ...	Personal tax is levied at annas 14 per cent. on the actual income of the assessees.	7,358 6 9		
		Tax on holdings ...	At 8¼ per cent. on the annual value of Government, Railway and other public buildings.			
		Latrine tax ...	At Rs. 4-4-0 per cent. on the annual value of holdings.	28 2 8	...	Due to assessment on new and improved buildings.
37	Deoghar ...	Tax on holdings in Wards nos. II, III and IV.	At 7 per cent. on the annual value of holdings including Government and other buildings.	...	126 6 9	Due to remission.
		Tax on persons in Ward no. I.	According to circumstances and property.	13 5 1	...	Due to assessment of new and improved holdings.
		Latrine fees ...	At 5 per cent. on the annual value of holdings containing dwelling houses.	...	1,237 0 0	
38	Sahibganj ...	Tax on holdings ...	At 7½ per cent. on the annual value of holdings.	...	490 0 0	
		Latrine fees ...	At 3 per cent. on the annual value of holdings.	148 0 0	...	Increase is due to assessement on new and improved holdings.
39	Dumka ...	Holdings tax ...	At 7½ per cent. on the annual value of holdings.	54 0 0	...	
		Latrine tax ...	At 3 per cent. on the annual value of holdings.	818 15 0		
40	Madhupur ...	Tax on holdings ...	At 6½ per cent. on the annual value of holdings.	2,180 5 2	...	Due to the rate of the tax being increased from 3½ to 4½ per cent.
		Latrine tax ...	At 4½ per cent. on the annual rental of holdings.			

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	ORISSA DIVISION.			Rs. a. p.	Rs. a. p.	
41	Cuttack ...	House and Latrine tax	7½ per cent. ... .. 7½ per cent.	...	...	
42	Jajpur ...	1. Tax on houses and lands. 2. Tax on persons ... 3. Latrine tax ...	Public buildings have been assessed with holding tax at 10 per cent. on their annual value. Personal tax has been assessed according to the circumstances and properties of the rate-payers at Re. 1-1-0 per cent. per annum on their income. Latrine tax is assessed at 6¼ per cent. on the annual value of the holding.	65 11 0	22 15 6	Current demand:— House. Rs. a. p. 6,401 6 0 Previous demand:— House. 6,424 5 6 —22 15 6
43	Kendrapara	Tax on houses and lands on Government and public buildings only.	At 10 per cent. on the annual value of the holding.			
		Tax on persons ...	According to the circumstances and property of the assessees within the municipality at 1 per cent.			
		3. Latrine tax ...	At 6¼ per cent. on the annual value of the holdings.			
44	Balasore ...	1. Tax on persons (levied generally). ...	1½ per cent. on the income of the people.			
		2. Rate on holdings (levied on Government buildings only.)	10 per cent. on the valuation of holdings.	479 14 9	577 7 6	
		3. Latrine rates ...	5 per cent. on the value of holdings.	11 6 0	11 6 0	
45	Puri ...	1. House tax ...	7½ per cent. on the annual value of all holdings within the municipal area.	150 12 3	149 7 9	
		2. Latrine	At 6¼ per cent. on the annual value of all holdings within the municipal area.	592 1 0 + 591 15 0	738 5 3 ...	Net decrease = Rs. 140-4-9,
46	Sambalpur ...	Octroi ..	According to schedule	...	...	House Rs. a. p. For 1027-28 48,918 14 11 For 1926-27 48,59? 2 8 Difference +320 12 3 The income from this source is uncertain ... on the quantities of goods imported.
		Conservancy and latrine tax.	In Civil Station where the buildings come under clauses (a) and (b) for every occupied house yieldings or which would yield, if rented, not more than Rs. 50—Rs. 12. Ditto more than Rs. 50—Rs. 18. TOWN PROPER. Where buildings come under clause (a) of Rule 1, clauses (b) and (c) of Rule 1; 1. When such value is Rs. 6 or under Re. 1. Exempt. 2. When it is over Rs. 6 and does not exceed Rs. 24—Re. 1-8-0. Rs. a. p. 0 8 0 3. When it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. 1 6 0 4. When it exceeds 6 pies per rupee up to Rs. 100, and 3 pies for any amount above Rs. 100. The maximum limit of latrine cess is Rs. 8 and conservancy cess is Rs. 4 only.	... ... 5 13 0	... 6 2 6 ...	The Bengal Municipal Act is not in force ... instructions contained in paragraph ... Government Circular no. 23-M., of 8th ... were not observed.

Serial number of municipality.	Name of municipality.	Mode of assessment.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
.	2	3	4	5	6	7
	CHOTA NAGPUR DIVISION.			Rs. a. p.	Rs. a. p.	
47	Hazaribagh ...	Holding tax ...	7½ per cent. per annum ...	Nil	Nil	
		Latrine tax ...	6¼ per cent. per annum on the annual letting value of the holding.	Nil	Nil	
48	Chatra ...	Tax on persons ...	1½ per cent. per annum ...	Nil	Nil	
49	Giridih	Holding tax ...	7 per cent. on the annual value of holdings.	...	...	
		Latrine tax ...	4½ per cent. on the annual value of holdings.	...	...	
50	Ranchi	Holding tax ... Latrine tax ...	Both at 7½ per cent. of the annual value.	1,760 0 0	195 0 0	The increase is due to the intermediate assessment of new and improved holdings and the decrease is due to the revision and reduction of taxes on dismantled holdings.
51	Lohardaga ...	Tax on persons ...	1 per cent. in the total income and 7½ per cent. on the annual value of the Government and other public buildings.	...	...	No general or partial revision of assessment took place during the year under report. An attempt to revise the assessment was made but failed owing to the failure of the municipal commissioners to deal with the assessment list.
		Latrine tax ...	5 per cent. on the annual value of holdings but 2 per cent. where the value is less than Rs. 25.	...	...	
52	Doranda N. A. C.	Holding tax ... Latrine tax ...	6¼ per cent. on the annual value of holdings.	...	...	
				105 0 0	...	By partial revision of assessment on some newly constructed buildings.
53	Daltonganj ...	1. House tax on Public buildings.	8 per cent. on the annual value of the holdings.	40 0 0	...	By partial increase of assessment.
		2. Tax on persons ...	¾ per cent. on the annual income	573 0 0	...	By partial revision of assessment on newly constructed and improved houses.
		3. Latrine tax ...	5½ per cent. on the annual value of the holdings.	412 0 0	...	Ditto.
		4. Water-tax ...	5½ per cent. on the annual value of holdings without house connection and 7½ per cent. in case of holding having house connection.			
54	Purulia	Holding tax ... Latrine tax ...	7½ per cent. on the annual value of holdings. 5½ per cent. on the annual value of holdings.	261 0 0	...	The increase is due to the assessment of new and improved buildings.
55	Jhalda ...	Holding tax ...	6¼ per cent. on the annual letting value of holdings.	85 2 0	...	Demand for the year 1926-27, was Rs. 7,318-3-0. and that for 1927-28, is Rs. 7,403-4-0. Hence Rs. 85-2-0 has been shown in the column of increase in income.
				28 13 6	74 7 6	By partial revision.
56	Raghunathpur ...	Tax on persons ...	1½ per cent. per annum on gross income and at 10 per cent. on the annual value of Government and other buildings.	15 1 3	15 14 3	Ditto.
		Latrine tax ...	4½ per cent. on the annual value of holdings.	1,616 7 3	...	Increase is due to the assessment of new and improved buildings.
57	Dhanbad ...	Holding tax ...	7½ per cent. on the annual value of holdings.	703 12 9	...	Due to new assessment.
		Latrine tax ...	3¾ per cent. on the annual value of holdings.	229 0 0	...	Due to partial revision of assessment of improved and new buildings.
58	Chaibassa ...	Holding tax ...	7½ per cent. on the annual value of holdings.	131 0 0	...	Ditto.
		Latrine tax	4½ per cent. on the annual value of holdings.	16 0 0	...	Ditto.
59	Chakradharpur ...	Holding tax ...	7½ per cent. on the gross annual value of the holding.	13 0 0	...	Ditto.
		Latrine tax ...	5 per cent. on the gross assessed value of the holdings.	1,800 0 0	...	Due to general revision of assessment.
60	Jugsalai N. A. C.	Holding tax ...	7½ per cent. on the letting value of holdings.	...	...	
		Latrine tax ...	5 per cent.	...	...	Imposition of rates not introduced, hence no assessment.
61	Jamshedpur N. A. C.	...	Nil.			

APPENDIX D.

[Patna and Tirhut Divisions.]

Statement showing the demand, collections, remissions, and outstanding balance of each municipality in Bihar and Orissa on account of municipal taxes for the year 1927-28.

Serial number of municipality.	Name of municipality.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Collections. Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Remissions. Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Patna City	97,255	4,12,476	5,09,731	33,467	3,33,666	3,67,133	89·24	6,706	12,407	19,113	4·63	1,23,485	Difference[…] demand[…] and Barh[…] sequent[…] accounts.
2	Barh	2,573	19,104	21,677	1,289	15,573	16,862	85·2	623	315	938	4·9	3,877	
3	Bihar	16,746	42,841	59,587	3,079	35,259	38,338	89·48	360	155	515	1·20	20,734	
4	Dinapore Nizamat ...	3,745	31,377	35,122	3,064	28,506	31,570	100·61	109	779	888	2·63	2,664	
5	Khagaul	1,335	14,512	15,847	440	13,918	13,858	95·49	97	7	104	·07	1,885	
6	Patna Administration Committee.	5,531	1,09,138	*1,14,669	4,954	1,02,918	1,07,872	98·8	498	1,277	1,775	1·6	5,022	
	Total ...	1,27,185	6,29,448	7,56,633	46,293	5,29,340	5,75,633	91·60	8,393	14,940	23,333	3·70	1,57,667	
7	Gaya	*19,259	1,88,018	2,07,277	11,584	1,74,655	1,86,239	99·05	2,931	4,600	7,531	4·0	13,507	*Rs. 18,5[…] the outst[…] at close of[…] 27. The[…] Rs. 441[…] of tax[…] buildings[…] creased[…] into effect[…] 1926.
8	Tikari	2,170	5,609	7,779	187	4,255	4,443	79·1	12	3	15	·2	3,322	
9	Daudnagar ...	693	6,872	7,565	469	6,249	6,718	97·7	47	20	67	·9	780	
	Total ...	22,122	2,00,499	2,22,621	12,240	1,85,159	1,97,399	98·4	2,990	4,623	7,613	3·7	17,609	
10	Arrah	*18,225	92,546	1,10,771	11,370	56,065	67,435	73·9	...	12,675	12,675	13·6	30,661	*The[…] Rs. 1,19[…] taxes on[…] ings.
11	Jagdispur ...	741	6,175	6,916	229	5,672	5,901	95·56	338	210	548	8·9	467	
12	Buxar ...	2,874	17,316	20,190	1,654	15,370	17,024	98·3	251	92	343	1·9	2,823	
13	Dumraon	882	10,895	11,777	496	9,890	10,386	95·3	220	391	611	5·6	760	
14	Bhabhua ...	1,732	6,429	8,161	829	5,717	6,546	101·82	59	52	111	1·7	1,504	
15	Sasaram	749	20,497	21,246	447	19,409	19,856	96·8	203	328	531	2·5	859	
	Total ...	25,203	1,53,858	1,79,061	15,025	1,12,123	1,27,148	82·64	1,071	13,748	14,819	9·6	37,094	
	Divisional Total ...	1,74,510	9,83,805	11,58,315	73,558	8,26,632	9,00,180	91·5	12,454	33,311	45,765	4·6	2,12,370	
	TIRHUT DIVISION.													
16	Chapra	139	68,430	68,569	119	67,093	67,212	98·2	7	1,284	1,291	1·9	66	
17	Revelganj ...	3,796	6,779	10,575	273	6,379	6,652	98·1	35	16	51	0·8	3,872	
18	Siwan	3,915	19,202	23,117	2,019	17,501	19,520	101·6	397	177	574	3·0	3,023	
	Total ...	7,850	94,411	1,02,261	2,411	90,973	93,384	98·9	439	1,477	1,916	2·03	6,961	
19	Motihari ...	17,235	26,271	43,506	8,630	17,768	26,388	100·4	21	11	32	·1	17,086	(1) The[…] Rs. 11 as[…] last year's[…] to the co[…] at the tim[…]
20	Bettiah ...	(1) 3,527	42,498	46,025	2,333	36,566	38,899	91·5	26	41	67	·2	7,059	
	Total ...	20,762	68,769	89,531	10,963	54,334	65,287	94·3	47	52	99	·1	24,145	
21	Muzaffarpur ...	(2)38,615	1,39,824	1,78,439	22,005	1,12,905	1,34,910	96·4	3,243	2,843	6,086	4·3	37,443	(2) The[…] figure fro[…] of last year[…] sequent[…] at the time[…]
22	Hajipur	1,364	19,874	21,238	1,094	18,385	19,479	98·01	42	319	361	1·8	1,398	
23	Lalganj	176	6,771	6,947	154	6,680	6,834	98·3	22	33	55	·7	58	
24	Sitamarhi ...	74	17,814	17,888	18	17,197	17,215	96·6	69	556	625	3·5	48	
	Total ...	40,229	1,84,283	2,24,512	23,271	1,55,167	1,78,438	96·8	3,376	3,751	7,127	3·8	38,947	
25	Darbhanga ...	14,995	85,896	1,00,891	3,218	66,032	69,250	80·6	2,783	2,508	5,291	6·1	26,350	(3) The last[…] Rs. 3,204[…] by auditor[…]
26	Madhubani ...	(3)3,201	22,856	26,057	1,583	20,875	22,458	98·2	808	401	1,209	5·2	2,390	
27	Roserah	(4) 844	6,651	7,495	358	6,201	6,559	98·6	48	111	159	2·3	777	(4) The last[…] Rs. 1,268[…] correct fig[…] to the books[…] cipality w[…]
28	Samastipur ...	1,782	17,999	19,731	1,487	16,677	18,114	100·6	38	211	249	1·3	1,368	
	Total ...	20,772	1,33,402	1,54,174	6,506	1,09,785	1,16,381	87·2	3,677	3,231	[illegible]	[illegible]	[illegible]	
	Divisional Total ...	89,613	4,80,865	5,70,478	43,231	4,10,259	4,63,490	94·[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

[Bhagalpur and Orissa Divisions.]

APPENDIX D—*continued.*

	Name of municipality.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Collections. Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Remissions. Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
29	Monghyr ...	83,982	1,09,788	1,93,770	11,664	87,372	99,036	90·2	6,230	494	6,724	6·1	88,010	
30	Jamalpur ...	92	67,805	67,897	79	67,619	67,698	99·8	...	176	176	·2	23	
31	Bhagalpur ...	23,898	2,02,215	2,26,113	5,016	1,76,271	1,81,287	89·6	1,134	3,964	5,098	2·5	39,728	
32	Colgong ...	575	7,576	8,151	234	6,419	6,653	87·8	36	295	331	4·3	1,167	
33	Purnea ...	4,688	39,701	44,389	873	33,686	34,559	87·0	194	274	468	1·1	9,362	
34	Kishanganj ...	2,618	27,320	29,938	1,534	25,466	27,000	98·8	722	353	1,075	3·9	1,863	
35	Katihar ...	1,665	23,331	24,996	1,547	22,304	23,851	102·1	53	35	88	·3	1,057	
36	Forbesganj ...	47	15,308	15,355	47	14,770	14,817	96·7	...	89	89	·6	449	
37	Deoghar ...	8,742	31,143	39,885	4,395	24,462	28,757	73·0	1,039	246	1,285	4·1	9,843	
38	Sahebganj ...	109	29,996	30,105	4	29,627	29,631	98·7	23	344	367	1·3	107	
39	Dumka ...	1,027	13,340	14,367	968	12,266	13,234	9[illegible]·2	18	18	36	·2	1,097	
40	Madhupur ...	7,151	26,594	33,745	5,542	23,223	28,765	108·1	475	492	967	3·6	4,013	
	Divisional Total...	1,34,594	5,94,117	7,28,711	31,803	5,23,485	5,55,288	93·4	9,924	6,780	16,704	2·8	1,56,719	
	ORISSA DIVISION.													
41	Cuttack ...	14,253	1,09,679	1,23,932	7,404	88,550	95,954	87·42	2,267	602	2,869	2·61	25,109	
42	Jajpur ...	176	9,303	9,479	118	8,962	9,08)	87·61	54	216	270	2·9	129	
43	Kendrapara ...	263	12,311	12,574	234	12,209	12,443	101	...	56	56	·4	75	
44	Balasore ...	5,646	28,686	34,332	2,274	22,340	21,614	85·8	126	64	190	·66	9,528	
45	Puri ...	15,262	86,804	1,02,066	9,645	75,198	84,843	97·7	400	1,815	2,215	2·5	15,008	
46	Sambalpur ...	463	5,273	5,736	169	4,457	4,626	87·7	35	...	35	·7	1,075	
	Divisional Total	36,063	2,52,05[illegible]	2,88,119	19,844	2,11,716	2,31,560	91·87	2,882	2,753	5,635	2·23	50,924	

APPENDIX D—*concluded.*

Serial number of municipalities and notified area committee.	Name of municipality and notified area committee.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Collections. Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Remissions. Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
47	Hazaribagh ...	9,753	39,163	48,916	4,879	32,237	37,116	91·7	981	881	1,862	4·7	9,938	
48	Chatra ...	333	5,121	5,459	190	4,615	4,805	93·8	53	107	160	3·1	494	
49	Giridih ...	6,861	25,130	31,991	3,719	19,813	23,532	93·6	697	735	1,432	5·6	7,027	
	Total ...	16,952	69,414	86,366	8,788	56,665	65,453	94·2	1,731	1,723	3,454	4·9	17,459	
50	Ranchi ...	44,751	94,317	1,39,068	7,072	83,706	90,778	96·2	10,374	1,592	11,966	12·6	36,324	(a) The ... of Rs. ... to wrong ... been ... previous ... detected ... Auditor at ... audit ... correct ... found to ...
51	Lohardaga ...	(a) 620	4,645	5,265	122	4,162	4,284	92·2	290	133	423	9·1	558	
52	Doranda N. A. C.	2,562	12,304	14,806	1,013	8,977	9,990	81·2	353	691	1,044	8·5	3,772	
	Total ...	47,873	1,11,266	1,59,139	8,207	96,845	1,05,052	94·4	11,017	2,416	13,433	12·0	40,654	
53	Daltonganj ...	3,665	24,046	27,711	2,540	20,634	23,174	96·3	257	462	719	2·9	3,818	
	Total ...	3,665	24,046	27,711	2,540	20,634	23,174	96·3	257	462	719	2·9	3,818	
54	Purulia ...	322	44,670	44,992	266	41,353	41,619	93·1	59	2,551	2,610	5·8	763	
55	Jhalda ...	3,789	7,403	11,192	2,231	5,304	7,535	101·7	296	217	513	6·9	3,144	
56	Raghunathpur ...	(b) 2,173	3,759	5,932	912	2,535	3,447	91·6	615	46	661	17·5	1,824	(b) The ... of Rs. ... to mistake ... ling. The ... figure has ... in the pre...
57	Dhanbad ...	7,707	39,142	46,849	3,371	29,994	33,365	85·2	209	809	1,018	2·6	12,466	
	Total ...	13,991	94,974	1,08,965	6,780	79,186	85,966	90·5	1,179	3,623	4,802	5·0	18,197	
58	Chaibassa ...	1,639	23,113	24,752	1,089	22,046	23,135	100·1	13	90	103	·4	1,514	
59	Chakradharpur ...	1,270	8,893	10,163	373	7,565	7,938	89·2	499	61	560	6·3	1,665	
60	Jugsalai N. A. C.	...	12,885	12,885	...	12,556	12,556	97·4	...	323	323	2·5	6	
61	Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	2,909	44,891	47,800	1,462	42,167	43,629	97·1	512	474	986	2·2	3,185	
	Divisional Total ...	85,390	3,44,591	4,29,981	27,777	2,95,497	3,23,274	93·8	14,696	8,698	23,394	6·7	83,313	
	Grand Total for 1927-28.	5,20,170	26,55,434	31,75,604	1,96,203	22,67,579	24,63,792	92·7	47,495	60,053	1,07,548	4	6,04,264	
	Grand Total for 1926-27.	4,29,863	25,69,623	29,99,486	1,65,950	22,18,597	23,84,547	92·7	28,452	69,027	97,479	3·7	5,17,460	

APPENDIX E.

A[PPEN]DIX E.

Statement showing the details of educational expenditure incurred [by] municipalities in Bihar and Orissa, during the year 1927-28.

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities: Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committee.	Middle schools: English.	Middle schools: Vernacular.	Primary schools for boys and girls.	Grand total of municipal schools.	Aided by municipalities: Technical and other special schools.	High English.	Middle schools: English.	Middle schools: Vernacular.	Primary schools for boys: Upper.	Primary schools for boys: Lower.	Primary schools for girls.	Total primary schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Patna City	...	...	...	...	...	Nil	9,122	9,122	...	...	...	...	...	7,665	1,656	9,3[illegible]
2	Barh	...	...	...	...	...	Nil	1,001	1,001	...	...	...	...	...	120	480	6[illegible]
3	Bihar	...	...	...	...	...	Nil	1,185	1,185	...	...	...	...	364	2,081	778	3,2[illegible]
4	Dinapore Nizamat ...	...	...	...	...	...	Nil	1,570	1,570	...	...	...	...	1,554	...	324	1,87[illegible]
5	Khagaul	...	...	...	...	...	...	...	...	...	...	...	...	...	1,031	322	1,8[illegible]
6	Patna Administration Committee	...	...	...	...	...	Nil	5,221	5,221	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	18,099	18,099	...	...	...	...	1,918	10,897	3,560	16,37[illegible]
7	Gaya	...	...	...	...	...	...	6,792	6,792	...	...	...	...	...	2,630	2,466	5,096
8	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	572	420	...	992
9	Daudnagar	...	...	...	...	...	...	...	...	...	...	...	...	406	1,284	576	2,266
	Total ...	...	...	...	...	...	..	6,792	6,792	...	...	...	...	978	4,334	3,042	8,354
10	Arrah	...	...	...	...	...	...	3,010	3,010	...	...	...	...	2,000	1,983	970	4,953
11	Jagdispur	...	243	...	...	...	...	338	581	...	...	...	...	...	474	322	796
12	Buxar	...	...	...	...	...	...	580	580	...	...	...	...	...	351	72	423
13	Dumraon	...	...	...	...	...	...	1,565	1,565	...	...	...	...	...	588	120	708
14	Bhabhua	...	...	...	...	...	..	456	456	...	...	...	...	...	...	119	119
15	Sasaram	...	...	...	...	...	...	3,115	3,115	...	...	...	...	508	911	120	1,539
	Total ...	...	243	...	...	...	...	9,064	9,307	...	...	...	...	2,508	4,307	1,723	8,538
	Grand total for 1927-28 ...	...	243	...	...	...	...	33,955	34,198	...	...	...	...	5,404	19,538	8,325	33,267

Serial number of municipality.	Name of municipality.	Scholarships held in—: Primary schools.	Secondary schools.	Special schools.	Total.	Miscellaneous: Buildings and furniture: Secondary schools.	Buildings and furniture: Primary schools.	Buildings and furniture: Total.	Payment to abolished schools: Secondary schools.	Payment to abolished schools: Primary schools.	Examination, prizes and rewards: Secondary schools.	Examination, prizes and rewards: Primary schools.	Contingent charges: Secondary schools.	Contingent charges: Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Patna City	330	...	...	330	...	6,160	6,160	...	...	...	...	...	...	6,160	24,933	24,933	9·5	
2	Barh	...	...	...	...	...	154	154	...	...	...	...	...	110	294	1,895	1,895	12·06	
3	Bihar	...	...	...	...	...	72	72	...	...	...	...	...	...	72	4,480	4,480	14·61	
4	Dinapore Nizamat	...	...	...	...	...	163	163	...	...	...	...	...	..	163	3,611	3,611	13·28	
5	Khagaul	...	...	...	...	...	...	..	...	...	...	...	...	...	...	1,353	1,353	9·[illegible]6	
6	Patna Administration Committee	...	...	...	...	...	29,334	29,334	...	362	...	135	..	64	29,895	35,116	35,116	58·3	
	Total	330	...	..	330	...	35,883	35,883	...	362	...	135	...	204	36,584	71,388	71,388	17·5	
7	Gaya	...	...	...	...	...	476	476	...	...	...	...	...	132	608	12,496	12,496	10·26	
8	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	33	33	1,025	1,025	15·1	
9	Daudnagar	...	...	...	...	...	255	255	...	...	...	...	...	24	279	2,545	2,545	32·2	
	Total	...	...	...	...	...	731	751	...	...	...	...	...	189	920	16,066	16,066	11·7	
10	Arrah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,963	7,963	14·3	
11	Jagdispur	...	...	...	...	...	...	...	...	...	...	...	...	36	36	1,413	1,170	18·79	
12	Buxar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,003	1,003	6·7	
13	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	46	46	2,319	2,319	17·8	
14	Bhabhua	...	...	...	...	...	120	120	...	...	...	...	...	...	120	695	695	8·8	
15	Sasaram	...	...	...	...	...	449	449	...	...	...	...	...	248	697	5,351	5,351	15·5	
	Total	...	...	...	...	...	569	569	...	...	...	...	...	330	890	18,744	18,501	14·3	
	Grand total for 1927-28	330	...	...	330	..	37,183	37,183	...	362	...	135	...	723	38,403	1,06,198	1,05,955	13·14	

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities. Technical and other special schools.	Maintained: Arts Colleges.	Maintained: High schools, including schools managed by Joint-Committees.	Maintained: Middle schools. English.	Maintained: Middle schools. Vernacular.	Maintained: Primary schools for boys and girls.	Maintained: Grand total of municipal schools.	Aided by municipalities. Technical and other special schools.	Aided: High English.	Aided: Middle schools. English.	Aided: Middle schools. Vernacular.	Aided: Primary schools for boys. Upper.	Aided: Primary schools for boys. Lower.	Aided: Primary schools for girls.	Aided: Total primary schools.	Scholarships held in— Primary schools.	Scholarships: Secondary schools.	Scholarships: Special schools.	Scholarships: Total.	Miscellaneous. Buildings and furniture. Secondary schools.	Buildings and furniture. Primary schools.	Buildings and furniture. Total.	Payment to abolished schools. Secondary schools.	Payment to abolished schools. Primary schools.	Examination, prizes and rewards. Secondary schools.	Examination, prizes and rewards. Primary schools.	Contingent charges. Secondary schools.	Contingent charges. Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	TIRHUT DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
16	Chapra	...	...	...	...	...	1,818	8,781	10,599	...	...	...	...	...	863	468	1,331	...	...	...	...	48	3,097	3,145	...	...	...	...	103	...	3,248	15,178	13,209	19·4	
17	Revilganj...	...	...	...	...	...	...	643	643	214	...	...	...	...	310	209	519	...	...	...	...	...	...	...	...	...	...	...	...	41	41	1,417	1,203	1[illegible]·6	
18	Siwan	...	...	...	...	...	...	1,655	1,655	...	...	...	...	...	1,368	195	1,563	...	...	...	...	...	82	82	...	...	...	...	...	96	178	3,396	3,396	20·2	
	Total ...	...	...	...	...	...	1,818	11,079	12,897	214	...	...	...	...	2,541	872	3,413	...	...	...	...	48	3,179	3,227	...	...	...	...	103	137	3,467	19,991	17,808	19·3	
19	Motihari	...	...	...	...	...	...	4,688	4,688	570	...	...	55	...	...	...	...	...	...	...	...	...	1,642	1,642	...	...	...	...	...	...	1,642	6,995	6,330	23·3	
20	Bettiah	...	...	...	...	2,204	...	3,868	6,072	...	...	...	...	...	515	750	1,265	...	...	...	...	211	1,491	1,702	...	...	...	...	...	37	1,739	9,076	6,661	18·2	
	Total ...	...	...	...	...	2,204	.	8,556	10,760	570	...	...	55	...	515	750	1,265	...	...	...	...	211	3,133	3,344	...	...	...	...	...	37	3,381	16,031	12,991	2·4	
21	Muzaffarpur	...	...	...	...	2,279	...	3,534	5,813	...	...	1,499	...	...	2,221	189	2,410	...	...	...	...	191	1,472	1,663	...	...	...	...	1,299	90	3,052	12,774	7,506	7·7	
22	Hajipur	...	...	...	...	...	...	3,482	3,482	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	3,484	3,484	19·5	
23	Lalganj	...	...	...	...	...	...	1,065	1,065	...	...	...	...	...	...	...	...	...	...	...	...	...	44	44	...	...	...	...	...	...	44	1,109	1,109	13·8	
24	Sitamarhi	...	...	...	...	...	...	2,627	2,627	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	60	2,687	2,687	14·9	
	Total ...	...	...	...	...	2,279	...	10,708	12,987	...	...	1,499	...	...	2,221	189	2,410	...	...	...	...	191	1,516	1,707	...	...	...	...	1,299	152	3,158	20,054	14,786	10·5	
25	Darbhanga	...	...	...	...	...	2,731	6,686	9,417	288	...	...	...	...	2,942	1,497	4,439	...	...	...	...	129	998	1,127	...	...	...	...	59	523	1,708	15,852	(a)12,933	20·3	(a) Includes Rs. 288 shown in column 11, which was spent on Sanskrit School.
26	Madhubani	...	...	...	...	...	...	1,302	1,302	...	...	...	...	...	2,360	200	2,560	...	...	...	...	...	222	222	...	...	...	...	...	74	296	4,158	4,158	15·4	
27	Roserah	...	...	...	...	...	...	...	...	...	...	...	...	...	862	351	1,213	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,213	1,213	14·9	
28	Samastipur	...	...	...	...	3,254	...	2,116	5,370	...	...	...	...	...	60	...	60	...	...	...	...	...	60	60	...	...	...	...	100	75	335	5,665	2,311	12·1	
	Total ...	...	...	...	...	3,254	2,731	10,104	16,089	288	...	...	...	...	6,224	2,048	8,272	...	...	...	...	129	1,280	1,409	...	...	...	...	159	672	2,339	26,888	20,615	17·5	
	Grand total for 1927-28 ...	...	...	...	...	7,737	4,549	40,447	52,733	1,072	...	1,499	55	...	11,501	3,859	15,360	...	...	...	...	579	9,108	9,687	...	...	...	...	1,561	997	12,245	82,964	66,200	16·02	

APPENDIX E—*contd.*

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by municipalities. Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys.	Grand total of municipal schools.	Aided by municipalities. Technical and other special schools.	High English.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys. Upper.	Primary schools for boys. Lower.	Primary schools for girls.	Total primary schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	BHAGALPUR DIVISION.																
29	Monghyr	...	...	...	...	...	...	...	...	...	...	...	...	2,829	3,629	1,477	7,9[illegible]
30	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	1,405	2,898	817	5,1[illegible]
31	Bhagalpur...	...	...	...	...	...	...	2,856	2,856	...	...	...	...	2,017	3,066	2,555	7,6[illegible]
32	Colgong	...	...	...	...	...	...	407	407	...	...	...	...	...	384	204	[illegible]
33	Purnea	...	...	...	...	...	...	2,277	2,277	...	...	...	...	300	360	...	6[illegible]
34	Kishanganj	...	...	...	...	...	...	367	367	...	...	...	...	410	517	177	1,1[illegible]
35	Katihar	...	...	...	...	...	...	489	489	...	...	...	...	...	408	480	8[illegible]
36	Forbesganj	...	...	...	...	...	...	...	...	...	...	...	...	...	600	416	1,0[illegible]
37	Deoghar	...	...	...	...	...	...	2,225	2,225	...	...	...	...	390	188	240	8[illegible]
38	Sahebganj	...	...	...	...	...	...	1,071	1,071	...	...	...	...	...	1,401	...	1,4[illegible]
39	Dumka	...	...	...	...	...	(b) 479	321	800	...	...	...	...	...	616	60	6[illegible]
40	Madhupur	...	...	...	...	...	...	842	842	...	...	...	...	...	816	657	1,4[illegible]
	Divisional Total	...	...	...	...	...	479	10,855	11,334	...	...	...	...	7,351	14,883	7,083	29,3[illegible]
	ORISSA DIVISION.																
41	Cuttack	...	...	...	...	...	...	2,959	2,959	...	...	...	...	281	2,412	196	2,8[illegible]
42	Jajpur	...	...	...	...	...	...	...	...	...	...	...	...	144	705	346	[illegible]
43	Kendrapara	...	...	...	...	...	...	...	...	281	...	...	...	273	840	429	1,5[illegible]
44	Balasore	...	...	...	...	...	...	...	...	...	...	...	...	700	1,369	1,742	3,8[illegible]
45	Puri	...	...	...	...	...	...	6,199	6,199	...	...	...	...	...	449	1,260	1,7[illegible]
46	Sambalpur	...	...	...	...	2,873	...	8,484	11,357	...	...	...	...	...	675	...	6[illegible]
	Divisional Total	...	...	...	...	2,873	...	17,642	20,515	281	...	...	...	1,345	6,450	3,973	11,7[illegible]

Serial number of municipality.	Name of municipality.	Scholarships held in— Primary schools.	Secondary schools.	Special schools.	Total.	Miscellaneous. Buildings and furniture. Secondary Schools.	Buildings and furniture. Primary schools.	Buildings and furniture. Total.	Payment to abolished schools. Secondary schools.	Payment to abolished schools. Primary schools.	Examination, prizes and rewards. Secondary schools.	Examination, prizes and rewards. Primary schools.	Contingent charges. Secondary schools.	Contingent charges. Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	BHAGALPUR DIVISION.																		
29	Monghyr	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,935	7,935	18·5	
30	Jamalpur	...	...	...	...	...	234	234	...	...	...	325	...	235	794	5,914	5,914	10·2	
31	Bhagalpur	...	...	...	...	...	5,608	5,608	...	...	...	...	...	215	5,823	16,317	16,317	22·0	
32	Colgong	...	...	...	...	...	...	...	...	...	...	...	...	..	...	995	995	17·9	
33	Purnea	...	...	...	...	...	(a) 818	818	...	...	...	...	...	20	838	3,775	3,775	17·0	(a) Includes Rs. 132 being the contribution to District Board Primary school at Khajanchihat.
34	Kishanganj	...	...	...	...	...	395	395	...	...	...	221	...	...	616	2,087	2,087	8·3	
35	Katihar	...	...	...	...	...	19	19	...	...	...	23	...	18	60	1,437	1,437	6·4	
36	Forbesganj	...	...	...	...	...	204	204	...	...	...	20	...	17	241	1,257	1,257	11·6	
37	Deoghar	...	...	...	...	...	...	...	...	..	...	...	...	421	241	3,464	3,464	15·2	
38	Sahebganj	...	...	...	...	...	19	19	...	...	...	26	...	7	52	2,524	2,524	8·7	
39	Dumka	...	...	...	...	...	37	37	...	...	...	12	...	82	131	1,607	1,607	17·4	(b) Primary schools for girls.
40	Madhupur	...	...	...	...	...	...	...	...	...	...	...	...	13	13	2,328	2,328	11·1	
	Divisional Total	...	...	...	...	...	7,334	7,334	...	...	...	627	...	1,028	8,980	49,640	49,640	14·5	
	ORISSA DIVISION.																		
41	Cuttack	...	...	...	...	...	883	883	...	...	...	...	...	60	943	6,738	6,738	9·2	
42	Jajpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,195	1,195	12·9	
43	Kendrapara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,823	1,542	13·6	
44	Balasore	...	...	...	...	...	174	174	...	...	...	..	...	87	261	4,072	4,072	18·53	
45	Puri	...	...	128	128	...	2,845	2,845	...	...	...	...	...	346	3,191	11,227	11,099	12·9	
46	Sambalpur	...	189	711	900	2,128	1,849	3,977	...	...	...	...	195	1,228	5,401	18,334	12,236	17·1	
	Divisional Total	...	189	839	1,028	2,128	5,751	7,879	...	..	...	...	195	1,721	9,796	43,389	36,882	13·6	

APPENDIX E—*concluded*.

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by municipalities. — Technical and other special schools.	Maintained or managed by municipalities. — Arts Colleges.	Maintained or managed by municipalities. — High schools, including schools managed by Joint Committees.	Maintained or managed by municipalities. — Middle schools. — English.	Maintained or managed by municipalities. — Middle schools. — Vernacular.	Maintained or managed by municipalities. — Primary schools for boys and girls.	Maintained or managed by municipalities. — Grand total of municipal schools.	Aided by municipalities. — Technical and other special schools.	Aided by municipalities. — High schools.	Aided by municipalities. — Middle schools. — English.	Aided by municipalities. — Middle schools. — Vernacular.	Aided by municipalities. — Primary schools for boys. — Upper.	Aided by municipalities. — Primary schools for boys. — Lower.	Aided by municipalities. — Primary schools for girls.	Aided by municipalities. — Total primary schools.	Aided by municipalities. — Grand total for aided schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47	Hazaribagh	...	...	...	...	...	1,829	1,550	3,379	...	...	..	...	732	1,403	432	2,567	[illegible]
48	Chatra	...	...	...	...	...	...	660	660	222	...	...	...	...	128	170	298	[illegible]
49	Giridih	...	...	...	...	...	...	1,777	1,777	...	...	...	...	144	96	720	960	[illegible]
	Total ...	...	...	...	...	...	1,829	3,987	5,816	222	...	...	...	876	1,627	1,322	3,825	[illegible]
50	Ranchi	1,222	...	..	...	...	...	10,664	10,664	120	...	...	1,160	750	1,809	1,327	3,886	[illegible]
51	Lohardaga	...	192	...	...	...	...	717	909	347	...	...	...	...	8	360	368	[illegible]
52	Doranda N. A. C.	...	...	...	...	...	...	513	513	...	...	...	...	...	45	896	941	[illegible]
	Total ...	1,222	192	...	...	...	...	11,894	12,086	467	...	...	1,160	750	1,862	2,583	5,195	[illegible]
53	Daltonganj	...	...	...	...	...	2,003	2,882	4,885	...	...	...	...	...	379	1,111	1,490	[illegible]
	Total ...	...	...	...	...	...	2,003	2,882	4,885	...	..	...	...	...	379	1,111	1,490	[illegible]
54	Purulia	...	...	...	...	...	...	1,197	1,197	...	...	...	...	180	1,878	1,440	3,498	[illegible]
55	Jhalda	...	...	...	...	...	...	...	...	...	...	...	...	...	1,384	285	1,669	[illegible]
56	Raghunathpur	...	...	...	...	...	...	288	288	...	...	...	...	...	360	276	636	[illegible]
57	Dhanbad	...	...	...	...	...	...	5,271	5,271	...	...	...	...	...	300	606	906	[illegible]
	Total ...	...	...	...	...	...	...	6,756	6,756	...	...	...	...	180	3,922	2,607	6,709	[illegible]
58	Chaibassa	...	...	...	...	...	...	607	607	...	...	...	...	765	240	2,220	3,225	[illegible]
59	Chakradharpur	...	...	.	...	...	...	...	...	...	...	...	...	406	319	194	910	[illegible]
60	Jugsalai notified area committee...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	[illegible]
61	Jamshedpur Notified Area Committee.	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	[illegible]
	Total ...	...	...	...	...	...	...	607	607	...	...	...	...	1,171	559	2,414	4,135	[illegible]
	Divisional Total ...	1,222	192	...	...	...	3,832	26,126	30,150	689	...	...	1,160	2,977	8,349	10,037	21,363	[illegible]
	Grand total for 1927-28 ...	1,212	435	...	...	10,610	8,860	1,29,025	1,48,930	2,042	...	1,499	1,215	17,077	60,721	33,277	1,11,075	[illegible]
	Grand total for 1926-27 ...	1,298	410	552	...	8,639	11,162	1,12,517	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Name of municipality.	Scholarships held in— — Sanskrit schools.	Scholarships held in— — Maktab schools.	Scholarships held in— — Special schools.	Scholarships held in— — Total.	Miscellaneous. — Buildings and furniture. — Secondary schools.	Miscellaneous. — Buildings and furniture. — Primary schools.	Miscellaneous. — Buildings and furniture. — Total.	Miscellaneous. — Payment to abolished schools. — Secondary schools.	Miscellaneous. — Payment to abolished schools. — Primary schools.	Miscellaneous. — Examination, prizes and rewards. — Secondary schools.	Miscellaneous. — Examination, prizes and rewards. — Primary schools.	Miscellaneous. — Contingent charges. — Secondary schools.	Miscellaneous. — Contingent charges. — Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.	Remarks.
2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Hazaribagh	...	...	...	...	40	222	262	...	...	40	10	50	42	404	6,350	4,391	13·6	
Chatra	...	...	...	...	...	66	66	...	...	...	...	...	23	89	1,269	1,047	12·1	
Giridih	...	...	...	...	...	616	616	...	...	...	...	...	272	888	3,625	3,625	16·9	
Total	...	...	...	...	40	904	944	...	...	40	10	50	337	1,381	11,244	9,063	14·5	
Ranchi	...	...	...	...	...	4,942	4,942	...	...	...	...	...	1,102	6,044	21,874	20,594	24·1	
Lohardaga	...	...	...	...	...	702	702	...	...	...	...	...	47	749	2,373	1,834	16·6	
Doranda N. A. C.	...	...	...	...	...	2,541	2,541	...	...	...	...	...	...	2,541	3,995	3,995	50·0	
Total	...	...	...	...	...	8,185	8,185	...	...	...	...	...	1,149	9,394	28,242	26,423	25·3	
Daltonganj	...	...	...	...	595	823	1,418	...	...	50	97	44	75	1,684	8,059	5,367	15·7	
Total	...	...	...	...	595	823	1,418	...	...	50	97	44	75	1,684	8,059	5,367	15·7	
Purulia	...	...	...	...	...	3,510	3,510	...	...	..	210	...	...	3,720	8,415	8,415	16·7	
Jhalda	...	...	...	...	...	...	...	...	...	...	...	...	160	160	1,829	1,829	13·4	
Raghunathpur	...	...	...	...	...	50	50	...	...	...	...	...	12	62	986	986	30·9	
Dhanbad	...	...	...	...	..	1,493	1,493	...	...	...	...	...	418	1,911	8,088	8,088	25·6	
Total	...	...	...	...	...	5,053	5,053	...	...	...	210	...	590	5,853	19,318	19,318	19·5	
Chaibassa	...	...	...	...	...	141	141	...	...	...	24	..	16	181	4,013	4,013	19·7	
Chakradharpur	...	...	...	...	...	187	187	...	...	...	...	...	144	331	1,250	1,250	16·5	
Jugsalai notified area committee	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	
Jamshedpur Notified Area Committee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total	...	...	...	...	...	328	328	...	...	...	24	...	160	512	5,263	5,263	12·7	
Divisional Total	...	...	...	...	635	15,293	15 928	...	...	90	341	94	2,311	18,764	72,126	65,434	19·2	
Grand total for 1927-28	330	189	830	1,358	3,342	74,669	78,011	...	362	90	1,103	1,850	6,780	88,197	3,54,317	3,24,111	15·1	
Grand total for 1926-27	340	216	971	1,527	1,923	34,098	36,021	...	662	96	551	2,111	8,403	47,844	2,94,733	2,63,611	12·6	

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each municipality in Bihar and Orissa during the year 1927-28.

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extra-ordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PATNA DIVISION.	Rs.									
1	Patna City	4,18,002	5·9	8·2	10·9	5·5	37·2	2·5	·36	15·8	6·1
2	Barh	30,561	2·81	6·20	14·43	...	17·59	37·9	·25	10·31	6·20
3	Bihar	42,362	11·65	8·27	·14	3·60	36·45	8·81	·39	16·71	10·60
4	Dinapore Nizamat	37,738	8·4	6·9	1·05	Nil	42·08	7·1	·3	16·0	9·15
5	Khagaul	15,625	20·39	16·07	·15	9·16	32·11	·76	·57	4·63	8·66
6	Patna Administration Committee ...	1,82,304	10·2	4·8	17·7	4·6	23·4	...	·1	2·4	10·2
7	Gaya	2,69,891	5·5	5·3	10·9	·5	34·9	...	·2	17·9	4·6
8	Tikari	7,402	17·2	7·9	·7	2·4	34·7	10·1	1·3	1·1	14·1
9	Daudnagar	12,759	11·5	3·6	2·2	2·4	19·9	7·3	·08	20·7	19·9
10	Arrah	97,245	12·6	5·5	21·04	6·1	23·3	1·2	·3	16·4	6·4
11	Jagdispur	6,312	18·4	8·2	·6	2·8	25·1	10·2	1·7	6·1	32·3
12	Buxar	19,856	9·6	11·8	4·9	3·7	29·3	7·5	·7	17·5	5·0
13	Dumraon	18,328	10·3	9·1	·04	6·9	30	1·3	·6	19·3	12·3
14	Bhabhua	11,749	8·9	4·9	2·64	29·62	16·29	13·61	·7	4·3	6·13
15	Sasaram	43,801	6·2	6·6	1·34	1·8	18	9·2	·47	24·2	12·3
	Divisional Total ...	12,13,835	7·9	6·7	11·9	4·04	31·6	3·01	·3	14·2	8·3
	TIRHUT DIVISION.										
16	Chapra	1,16,539	5·6	5·2	...	·9	30·3	25·5	·5	8·05	13·02
17	Revelganj	8,909	13·2	6·9	·9	·2	14·4	28·7	1·7	6·5	15·7
18	Siwan	39,006	5·3	5·2	1·9	2·2	20·1	41·2	·5	6·8	8·7
19	Motihari	55,278	5·7	7·5	·1	3·7	17·4	44·9	·3	4·3	12·6
20	Bettiah	50,832	5·6	10·02	2·09	2·7	41·9	...	·4	13·8	17·9
21	Muzaffarpur	1,75,471	7·3	4·6	20·2	3·05	31·7	3·7	·2	15·8	7·2
22	Hajipur	20,296	6·6	8·3	·3	·7	22·7	26·6	·4	17·8	11·5
23	Lalganj	8,791	10·06	10·7	1·4	5·7	15·9	...	2·2	27·6	12·6
24	Sitamarhi	33,497	7·6	4·7	·1	1·4	23·9	28·5	·5	19·09	8·02
25	Darbhanga	1,04,896	7·7	6·9	·8	·1	26·9	1·5	·3	11·1	15·1
26	Madhubani	28,858	5·8	7·8	·4	·2	27·6	12·9	·5	13·4	14·4
27	Rosera	11,160	10·3	3·3	2·07	2·2	22·6	31·8	·8	3·2	10·8
28	Samastipur	36,049	6·7	3·4	·1	2·9	22·2	25·5	·6	20·2	15·7
	Divisional Total ...	6,09,672	6·8	6·03	5·5	1·9	27·6	16·5	·4	15·1	11·8

APPENDIX F—*concluded.*

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extra-ordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	BHAGALPUR DIVISION.	Rs.									
29	Monghyr	1,37,577	3·0	3·7	32·9	3·4	21·1	2·5	·3	12·3	5·7
30	Jamalpur	87,677	4·4	2·6	1·4	8·4	34·2	2·1	·4	25·1	6·7
31	Bhagalpur	2,27,504	3·3	3·3	21·0	3·0	24·1	...	·3	19·3	7·2
32	Colgong	7,646	6·4	7·7	...	4·5	28·1	13·0	·2	4·6	13·0
33	Purnea	70,272	3·6	5·4	·5	1·8	17·6	47·7	·4	8·6	5·3
34	Kishanganj	36,931	4·0	6·4	4·3	2·2	19·5	7·5	·8	28·3	5·6
35	Katihar	27,209	5·7	7·9	2·3	4·0	21·8	7·4	1·3	25·5	5·3
36	Forbesganj	19,748	4·3	7·9	3·7	3·0	19·3	6·5	1·1	37·7	6·3
37	Deoghar	34,058	3·5	9·1	·1	3·6	34·5	7·4	·7	26·4	10·8
38	Sahebganj	38,583	4·1	6·3	·005	6·2	28·7	13·4	·6	16·5	6·5
39	Dumka	23,962	5·3	4·4	·8	·8	26·0	25·0	1·0	20·4	6·9
40	Madhupur	24,091	5·6	8·8	·2	5·4	36·9	...	·4	11·4	9·6
	Divisional Total ...	7,35,258	3·8	4·6	13·3	3·9	24·9	8·8	·4	18·4	6·8
	ORISSA DIVISION.										
41	Cuttack	1,20,972	8·6	5·7	·7	4·09	50·4	3·6	·47	16·7	5·7
42	Jajpur	12,830	10·7	4·5	·7	·08	36·7	10·7	·9	16·4	9·3
43	Kendrapara	19,721	11·3	5·7	2·3	·8	20·9	21·6	·8	17·7	9·5
44	Balasore	36,325	14·25	3·77	5·3	2·07	27·06	7·46	·54	14·06	11·3
45	Puri	1,40,192	7·9	5·9	·9	·2	40·3	16·9	·1	13·03	8·01
46	Sambalpur	92,375	12·4	3·5	4·3	·4	27·4	6·3	·3	16·1	91·8
	Divisional Total ...	4,22,415	10·2	5·9	2·05	1·6	38·5	10·9	·4	15·7	7·9
	CHOTA NAGPUR DIVISION.										
47	Hazaribagh	52,021	8·4	5·3	9·1	3·9	39·4	4·8	·3	10·1	12·2
48	Chatra	8,503	17·9	7·6	1·6	...	33·2	7·05	2·2	4·6	14·9
49	Giridih	34,668	11·3	3·3	2·5	...	42·2	...	·4	16·3	9·8
50	Ranchi	1,59,673	7·06	5·03	2·6	·5	33·2	3·5	·4	23·2	14·4
51	Lohardaga	13,474	12·9	4·0	1·8	·4	23·6	8·9	·6	23·9	17·6
52	Doranda N.A.C.	18,126	8·6	7·5	...	24·4	28·1	...	·5	4·7	22·0
53	Daltonganj	53,505	6·9	4·2	7·5	2·8	16·6	7·8	·6	25·8	15·0
54	Purulia	83,920	9·5	8·0	·5	4·1	34·7	13·7	·5	8·7	10·0
55	Jhalda	13,357	12·0	7·8	3·9	5·8	27·4	...	·7	17·5	13·6
56	Raghunathpur	5,477	14·2	6·0	·1	6·2	31·6	1·8	1·0	13·7	18·0
57	Dhanbad	45,047	15·4	8·0	·03	2·8	26·3	2·6	...	5·1	17·9
58	Chaibassa	29,218	8·9	7·2	3·4	1·4	29·9	5·6	·7	21·6	13·7
59	Chakradharpur	13,114	11·3	6·2	·4	3·1	43·2	...	1·3	10·7	0·5
60	Jugsalai N.A.C.	16,298	13·8	3·5	17·7	...	29·8	6·0	2·0	19·4	...
61	Jamshedpur N.A.C.	29,558	...	...	...	...	...	...	...	...	98·8
	Divisional Total ...	5,77,959	9·0	5·5	8·3	2·7	30·2	4·9	·5	16·6	17·7

APPENDIX G.

Statement showing the Financial position of the municipalities which were in debt during the year 1927-28.

Serial number of munici-pality.	Name of municipality.	Amount of loan sanctioned— From Govern-ment.	Amount of loan sanctioned— Outside Government account.	Receipts. I.—Opening balance.	Receipts. II.—Ordinary income.	Receipts. III.—Income under "Extraordinary and Debt," excluding loan receipts.	Receipts. IV.—Loan receipts.	Receipts. V.—Total.	Expenditure. 1.—Ordinary expenditure.	Expenditure. 2.—Expenditure [illegible] loan fun[illegible]	Expenditure. 3.—Payment on account of loans. Principal.	Expenditure. 3.—Payment on account of loans. Interest.	Expenditure. 4.—Expenditure under "Extraordinary and Debt," excluding payments on account of loans.	Expenditure. 5.—Closing balance.	Expenditure. 6.—Total.	Results. A.—Excess (+) or deficit (—) of ordinary income, over ordinary expenditure (II—I).	Results. B.—Annual payments due on account of loans. Principal.	Results. B.—Annual payments due on account of loans. Interest.	Results. C.—Excess (+) or deficit (—) of A as compared with B.	Results. D.—Outstanding on loan account at the beginning of the year including interest.	Results. Amount of loan during the year.	Results. E.—Outstanding on loan account at the end of year including interest.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	PATNA DIVISION.																						
1	Patna City	71,000	43,963	79,094	4,20,949	48,317	...	5,48,360	4,13,998	...	20,763	4,004	46,688	62,907	5,48,360	+6,951	20,763	4,004	—17,816	93,018	...	72,255	
6	Patna Administration Committee	50,000	...	44,993	1,38,979	43,192	50,000	2,77,164	1,41,082	41,[illegible]	1,348	3,155	5,899	84,458	2,77,164	—2,103	1,348	3,155	—6,606	48,860	50,000	97,512	
7	Gaya	1,00,000	...	23,962	2,57,324	48,863	...	3,30,149	2,68,179	...	5,599	1,712	25,568	29,091	3,30,149	—10,855	5,599	1,712	—18,166	38,747	...	33,148	
15	Sasaram	8,000	...	20,139	37,016	1,135	...	58,290	43,330	...	380	471	1,094	13,015	58,290	—6,314	380	471	—7,165	7,239	...	6,859	
	TIRHUT DIVISION.																						
16	Chapra	50,000	...	18,632	1,16,548	8,729	...	1,44,209	1,16,539	...	4,000	...	1,984	21,686	1,44,209	+309	4,000	...	—3,691	(a) 17,686	...	13,686	(a) Amount of loan outstanding as verified by Accountant-General, Bihar and Orissa.
18	Siwan	15,000	...	42	37,881	11,286	...	49,209	37,763	...	2,861	1,253	7,188	154	49,209	+128	2,861	1,253	—2,733	(a) 7,053	...	4,192	
19	Motihari	8,217	...	2,823	58,027	1,005	...	61,855	55,095	...	425	183	4,581	1,571	61,855	+2,932	425	183	+2,324	4,503	...	4,078	
21	Muzaffarpur	79,000	...	26,711	1,81,707	11,907	...	2,20,325	1,73,700	...	4,005	1,771	20,373	20,476	2,20,325	÷8,007	4,005	1,771	+2,231	45,269	...	41,264	
26	Madhubani	50,000	...	1,183	38,516	1,836	...	41,538	26,299	...	1,767	2,559	1,096	9,817	41,538	+12,217	1,767	2,559	+7,891	43,085	...	41,318	
	BHAGALPUR DIVISION.																						
29	Monghyr	72,000	...	19,401	1,40,005	14,157	...	1,73,563	1,36,054	...	4,362	902	14,254	17,370	1,73,563	+3,951	4,362	902	—1,313	2[illegible],[illegible]42	...	19,218	
31	Bhagalpur	4,17,500	...	28,176	2,27,932	31,019	...	2,87,127	2,26,296	...	2,220	1,208	33,901	23,502	2,87,127	+1,636	2,220	1,208	—1,792	28,241	...	26,021	
33	Purnea	45,000	...	42,260	65,532	7,993	...	1,15,794	68,931	...	1,949	1,341	2,422	41,151	1,15,794	—3,399	1,949	1,341	—109	34,017	...	32,068	
38	Sahebganj	35,000	...	6,504	40,892	150	...	47,546	38,103	...	2,079	480	200	6,684	47,546	+2,789	2,079	480	+230	12,522	...	10,443	
40	Madhupur	10,000	...	12,543	32,274	674	...	45,496	24,091	...	596	311	1,363	19,135	45,496	+8,183	596	311	+7,276	8,933	...	8,337	
	ORISSA DIVISION.																						
45	Puri	...	...	50'736	1,42,888	22,966	...	2,16,590	1,39,640	...	3,947	552	19,839	52,612	2,16,590	+8,248	3,947	552	—1,251	11,060	3,947	[illegible]7,113	
	CHOTA NAGPUR DIVISION.																						
47	Hazaribagh	20,000	...	7,455	62,761	2,005	...	72,221	52,021	...	1,119	343	1,943	16,795	72,221	+10,740	1,119	343	+9,278	8,851	...	7,732	
50	Ranchi	5,000	...	36,998	1,46,031	11,029	...	1,94,058	1,50,673	...	402	44	1,032	32,907	1,94,058	—13,642	402	44	—13,196	1,202	...	800	
54	Purulia	10,000	...	6,292	85,119	8,098	...	99,501	83,020	...	336	400	3,206	11,639	99,501	+1,199	336	400	+463	10,000	...	9,664	